The Coimbatore City Municipal Corporation Act, 1981

Act 25 of 1981

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THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

ARRANGEMENT OF SECTIONS.

CHAPTER I—PRELIMINARY.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II—CONSTITUTION OF MUNICIPAL AUTHORITIES.

3. The municipal authorities and their incorporation.
5. Constitution of council.
7. Election of standing committee.
8. Term of office of chairman of a standing committee.
9. Powers of the standing committees and sanction of staff for the standing committees.
10. Additional standing committees.
11. Commissioner and other officers to assist the commissioner.

THE SEVERAL AUTHORITIES.

The Commissioner.

12. Withdrawal of commissioner from office.
13. Powers of commissioner and other officers.
15. Extraordinary powers of commissioner.

Sections.

16. Salary of commissioner or other officers appointed under subsection (2) of section 11.

17. Service regulations of commissioner or other officers appointed under subsection (2) of section 11.

18. Delegation of commissioner's power to the holder of any municipal office.

19. Reservation of control in respect of powers delegated.


21. Delegation of powers to commissioner by a standing committee.

The Council.

22. Functions of council.

23. Resolutions and orders of council.

24. Duties and powers of individual councillors.

25. Mayor, Deputy Mayor or councillor not to receive remuneration.

26. Requisitions by council or a standing committee for commissioner's records.

27. Council's power to call for records of committees.

28. Appointment of joint committee.

Provisions common to the council and the committees.

29. Election of Mayor and Deputy Mayor.

30. Term of office of Mayor and Deputy Mayor.

31. District Collector to be Mayor till a new Mayor is elected.

32. Mayor and Deputy Mayor ineligible for re-election.

33. Rules and regulations for proceedings of council and committees.

34. Presidency of council and committees.

125-12—12A
35. Commissioner and other officer when to attend meetings, etc.

36. Councillors to abstain from taking part in discussion and voting on questions in which they are pecuniarily interested.

37. Resignations.

38. Saving of validity of proceedings.

*The Mayor.*

39. Prerogative of the Mayor.

40. Mayor to be member of all committees.

*The Deputy Mayor.*

41. The functions of Deputy Mayor.

42. District Collector to perform functions of a Mayor.

*Administration report.*

43. Submission of administration report to Government.

*Powers of the Government.*

44. Government’s power to call for records.

45. Government’s power to cause inspection to be made.

46. Government’s power to direct the taking of action.

47. Government’s power to appoint a person to take action in default at the expense of corporation.

48. Submission of copies of proceedings, resolutions and by-laws to Government.

49. Power to suspend or cancel resolutions, etc., under this Act.

50. Government’s power to dissolve or supersede or reconstitute the council.

Sections.

CHAPTER III—ELECTION AND APPOINTMENT OF COUNCILLORS.

Qualifications and disqualifications of voters, candidates and councillors.

51. Election of councillors.

52. Number of councillors for each division.

53. Electoral rolls for divisions and qualifications for inclusion therein.

54. Preparation and publication of electoral rolls, etc.

55. Election of same person for more than one division.

56. Disqualification of voters.

57. Qualification of candidates.

58. Disqualification of candidates.

59. Disqualification of councillors.

60. Disqualification of candidates for corruption or disloyalty.

61. Oath or affirmation to be made by councillors.

62. Decision of questions of disqualification of councillors.

General procedure for election and co-option.

63. Term of office of councillors.

64. Election of councillors.

65. Procedure on failure of election.

66. Procedure in case of equality of votes.

67. Notification of elections and co-options.

68. Power of Government to make election rules.

69. Infringement of secrecy of election.

70. Minimum penalty for personation at an election.
71. Promoting enmity between classes in connection with election.

72. Prohibition of public meetings on the day preceding the election day and on the election day.

73. Disturbances at election meetings.

74. Restrictions on the printing of pamphlets, posters, etc.

75. Officers, etc., at election not to act for candidates or to influence voting.

76. Prohibition of canvassing in or near polling stations.

77. Penalty for disorderly conduct in or near polling stations.

78. Penalty for misconduct at the polling station.

79. Penalty for illegal hiring or procuring of conveyances at elections.

80. Breaches of official duty in connection with election.

81. Removal of ballot papers from polling station to be an offence.

82. Other offences and penalties therefor.

83. Prosecution regarding certain election offences.

84. Disqualification of persons convicted of election offences.

_Requisitioning of property for election purposes._

85. Requisitioning of premises, vehicles, etc., for election purposes.

86. Payment of compensation.

87. Power to obtain information.

88. Powers of entry into and inspection of premises, etc.

89. Eviction from requisitioned premises.

90. Release of premises from requisition.

91. Delegation of function of the Government with regard to requisitioning.

92. Penalty for contravention of any order of requisitioning.
SECTIONS

CHAPTER IV—GENERAL POWERS OF MUNICIPAL AUTHORITIES AS TO PROPERTY, CONTRACTS AND ESTABLISHMENT.

Property.

93. Limitation of power to accept property in trust.

94. Acquisition of property and interests therein.

95. Disposal of property and interests therein.

96. Procedure for acquisition of immovable property under the Land Acquisition Act, 1894.

97. Objects not provided for by this Act.

Contracts.

98. Power of council to determine whether works shall be executed by contract.

99. Power of the several authorities to sanction estimates.

100. Works costing more than one lakh of rupees.

101. General provisions regarding contracts.

102. Mode of making contracts.

103. Invitation of tenders.

104. Saving of certain irregularities.


Establishment.

106. Corporation establishment.

107. Emergency powers of commissioner.

108. Conditions of service of corporation establishment.

109. Time within which vacancy in certain posts must be filled up.

110. Leave, pensionary and leave contribution of certain officers.
Sections.

111. Power of Government to appoint special health officer.

112. Establishment schedule.

113. Power to grant leave to establishment.

114. Commissioner to control corporation establishment.

115. Provincialisation of any class of officers or servants under the corporation.

116. Power of Government to transfer officers and servants of the corporation or municipalities.

Chapter V—Taxation.

General.

117. Enumeration of ordinary taxes and duties.

118. Powers of control of Government.

119. Notification of new taxes.

120. Saving for certain provisions of the Constitution.

The property tax.

121. Description of property tax.

122. Method of assessment of property tax.

123. General exemptions from property tax.

124. Special exemptions and alternative bases of property tax.

125. Property tax, a first charge on property and movables.

126. Property tax when payable.

127. Vacancy remission.

128. Obligation of transferor and transferee to give notice of transfer.

129. Owner's obligation to give notice of construction or reconstruction or demolition of building.
130. Remission of tax in areas included or excluded in the middle of a half year.

131. Power of commissioner to condone omission to give notice.

132. Commissioner's power to call for information and to enter upon premises.

The profession tax.

133. Profession tax.

134. Liability of members of firms, associations and joint Hindu families to profession tax.

135. Liability of servants or agents to profession tax.

136. Service of notice on failure of payment of tax.

137. Statements, returns, etc., to be confidential.

138. Requisition on owner or occupier to furnish list of persons liable to tax.

139. Requisition on employers or their representatives to furnish list.

140. Deduction of profession tax from salary or wages or other sum.

141. Special exemption from profession tax.

Tax on carriages and animals.

142. General provisions regarding tax on carriages and animals.

143. Liability to tax according to period for which carriage or animal has been kept.

144. Exemption from carriage and animal tax.

145. Composition.

146. Requisition on occupier to furnish statement of persons liable to tax.

147. Forms to be sent to and returned by tax-payers.

148. Grant of licence on payment of tax.

Sections.

149. Power to require numbers to be affixed to carriage.

150. Registration and control of taxable carriages or animals.

Tax on carts.

151. General provisions regarding cart-tax.

152. Registration of carts.

153. Exemption.

154. Power to remit tax on cart kept for less than fifteen days or not used.

Power to seize carriages and carts not bearing numbers.

155. Seizure of vehicles not bearing numbers.

156. Procedure after seizure.

Taxes leviable under sections 142 and 151.

157. Prepayment of municipal tax condition precedent to registration under Tamil Nadu Act V of 1911.

Tax on advertisements.

158. Tax on advertisements.

159. Prohibition of advertisements without written permission of commissioner.

160. Permission of the commissioner to become void in certain cases.

161. Owner or person in occupation to be deemed responsible.

162. Removal of unauthorised advertisements.

163. Collection of tax on advertisements.

Duty on transfers of property.

164. Method of assessment of duty on transfers of property.

165. Provisions applicable on the introduction of transfer duty.

166. Power to make rules regarding collection of transfer duty.
General provisions.

167. Power to exempt from taxes.
168. Power to assess in case of escape from assessment.
169. Application of Schedule II.

CHAPTER VI—FINANCE.

The Municipal Fund.

170. Definition of municipal fund.
171. Audit of accounts.
173. Contributions to expenditure by other local authorities.

Loans.

174. Power of corporation to borrow money.
175. Time of repayment of money borrowed under section 174.
176. Limit of borrowing powers.
177. Form and effect of debentures.
178. Payment to survivors of joint payees.
179. Receipt by joint holder for interest or dividend.
180. Maintenance and investment of sinking funds.
181. Application of sinking fund.
182. Annual statement by trustees.
183. Power of corporation to consolidate loans.
184. Priority of payments for interest and repayment of loans over other payment.

185. Attachment of municipal fund for recovery of money borrowed from Government.
186. Estimates of expenditure and income to be prepared annually by the commissioner.

187. Consideration of the budget estimate by the council.

188. Procedure of council.

189. Obligation to pass the budget before the 15th day of March of the year.

190. Failure of the council to pass the budget before the due date.

191. Council may pass supplemental budget.

192. Reduction or transfer of budget grants.

193. Readjustment of income and expenditure to be made by the corporation during the course of official year whenever necessary.

CHAPTER VII—PUBLIC HEALTH, SAFETY AND CONVENIENCE, WATER SUPPLY, LIGHTING AND DRAINAGE.

Public Water-Supply.

194. Vesting of works in corporation.

195. Construction of water works.

196. Provision of gratuitous supply of drinking water.

197. Trespass on water-supply premises.

198. Prohibition of building over water mains.

Private water-supply.

199. Control over house connexions.

200. Private water-supply for domestic consumption and use and powers of commissioner to enforce provision of water-supply,

Private water-supply for non-domestic purposes.

201. Commissioner's power to supply water for non-domestic purposes at rates fixed by the standing committee.
Sections

Supply in special cases.

202. Supply of water to Local Authorities.

Cost of making the connexion, etc.

203. Cost of making house connexion and of meter.

Cutting off water-supply.

204. Power to cut off water-supply.

205. Non-liability of corporation when supply reduced or not made in certain cases.

Lighting.

206. Provision for lighting public street, etc.

Public drainage.

207. Vesting of drains in corporation.

208. Maintenance of system of drainage by the corporation.

Private drainage.

209. Control over house-drains, privies and cess-pools.


211. Commissioner's power to drain premises in combination.

212. Commissioner's power to close or limit the use of existing private drains.

213. Buildings, etc., not to be erected without permission, over drains.

214. Construction of culverts by owner or occupier.

215. Maintenance of troughs and pipes for catching water.

Public latrines.

216. Provision of public latrines.

217. Licensing of public latrines.
Sections

Private latrines.

218. Provision of latrines by owner or occupier.


220. Provision of latrines and urinals for markets, cart-stands and cattle-sheds.

221. Latrines to be screened from view.

General powers.

222. Power to carry wire, pipes, drains, etc., through private property subject to causing as little inconvenience as possible and paying for direct damage.

223. Prohibition against making connexion without permission.

224. Power to require railway level, etc., to be raised or lowered.

225. Powers of corporation in respect of works outside the City.

Chapter VIII—Sanitation.


227. Public notice ordering deposit of rubbish and filth by owner or occupier.

228. Removal of rubbish and filth accumulating in large quantities on premises.

229. Contact with owner or occupier for removal of rubbish and filth.

230. Provision for daily cleansing of streets and removal of rubbish and filth.

231. Right of property of corporation in things deposited in receptacles.

232. Directions as to removal of rubbish and filth.


234. Prohibition against accumulation of rubbish or filth on premises.

235. Contributions from persons having control over places of pilgrimage, etc.
SECTION

CHAPTER IX—STREETS.

Public Street.

236. Vesting of public streets and their appurtenances in corporation.

237. Maintenance and repair of streets.

238. Powers of authorities in regard to streets.

239. Powers of commissioner to regulate access to land or building abutting public streets.

240. Power to dispose of permanently closed streets.

241. Acquisition of lands and buildings for improvements of streets.

242. Power to prescribe building line and street alignment.

243. Restrictions on erection of or addition to buildings within street alignment or building line.

244. Setting back projecting buildings or walls.

245. Setting forward buildings to improve line of street.

246. Projected streets.

247. Temporary closure of streets.

248. Protection of appurtenances and materials of streets.

249. Power of the corporation to recover expenses caused by extraordinary traffic.

Private streets.

250. Owner’s obligation to make a street when disposing of lands as building sites.

251. Making of new private streets.

252. Application of sections 242, 243 and 244 to private streets.

253. Alteration or demolition of street made in breach of section 251.

254. Power of commissioner to order work to be carried out or to carry it out himself in default.

255. Power to declare private street as public street.
Sections

**Encroachments on streets.**

256. Prohibition against obstructions in streets.

257. Prohibition and regulation of doors, ground-floor windows and bars opening outwards.

258. Removal of encroachments.

259. Power to allow certain projections and erections.

260. Power of council to set up hoardings and levy fees.

261. Precautions during repair of streets.

262. Prohibition against removal of bars and lights.

263. Making holes and causing obstruction.

264. Licence for work on buildings likely to cause obstruction.

265. Clearing of debris of fallen houses, etc., by occupiers.

**Naming or numbering of streets and buildings, etc.**

266. Naming or numbering of public streets and naming of locality or municipal property, etc.


**Chapter X—Building Regulations.**

**General powers.**

268. Building rules.

269. Power of corporation to regulate future construction of certain classes of buildings in particular street or localities.

270. Buildings at corner of streets.

271. Prohibition against use of inflammable materials for buildings, etc., without permission.
Sections.

Buildings other than huts.

272. Application to construct or reconstruct building.

273. Necessity for prior approval of the site.

274. Prohibition against commencement of work without permission.

275. Period within which commissioner is to signify approval or disapproval.

276. Period within which commissioner is to grant or refuse to grant permission to execute work.

277. Reference to standing committee if commissioner delays grant or refusal of approval or permission.

278. Grounds on which approval of site for, or permission to construct or reconstruct building may be refused.

279. Special powers for suspending permission to construct buildings.

280. Lapse of permission if not acted upon within six months and completed within two years.

281. Inspection by commissioner.

282. Power of commissioner to require alteration of work.

283. Power of commissioner to impose penalty in the case of unauthorised constructions or alterations.

284. Stoppage of work endangering human life.

285. Sections 272 to 284 shall not apply to huts.

286. Demolition of buildings.

Wells.

287. Application of certain sections to wells.

Huts.

288. Application to construct or reconstruct huts.

289. Prohibition against commencement of work without permission.

125-12-13
Sections.

290. Period within which commissioner is to grant or refuse to grant permission to execute the work.

291. Reference to standing committee if commissioner delays, grant or refusal of permission.

292. Grounds on which permission to construct or reconstruct hut may be refused.

293. Lapse of permission if not acted upon within three months and completed within one year.

External walls, alterations and additions.


295. Application of provisions to alterations and additions.

Powers of commissioner.

296. Demolition or alteration of building or well-work unlawfully commenced, carried on or completed.

297. Power of commissioner to direct removal of persons directing or carrying on construction of buildings, etc.

298. Exemptions.

Chapter XI—Hutting Grounds.

Preliminary.

299. Power of standing committee to define and alter limits of hutting grounds.

Improvement of hutting grounds.

300. Power of commissioner to require owner of hutting ground to carry out certain improvements.

301. Power of commissioner to require preparation of standard plan by owner or occupier of hutting ground.

302. Preparation of standard plan by commissioner where owner or occupier disagree, etc.

303. Suspension of buildings pending preparation of standard plan.
304. Prohibition of buildings contrary to standard plan.

305. Power of commissioner to require removal of building or hut not in conformity with standard plan.

306. Power of commissioner to require carrying out of other improvements in conformity with standard plan.

307. Inspection report and preparation of standard plan by health officer and engineer in cases requiring expedition.

308. Approval by standing committee of standard plan and Schedules annexed to report.

309. Power of commissioner to require owner or occupier to carry out improvements specified in Schedule A.

310. Payment of expenses incurred in carrying out improvements.

311. Disposal by the commissioner of materials of buildings of huts pulled down.

312. Power of standing committee to direct commissioner to purchase or acquire buildings or land in hutting ground.

313. Application of sections 304 to 306 to hutting ground for which standard plan has been approved under section 308.

314. Alternative power of commissioner to make standard plan, to purchase or acquire hutting ground and to carry out improvements himself or through purchaser or lessee.

315. Proportion of area of hutting ground to be shown in standard plan as streets, passages and open lands.

316. Regulation of plots by standard plan and compensation for adjustments of plots.

317. Streets and passages shown in standard plan if not public streets to remain private.

318. Bathing arrangements and privy accommodations in hutting ground as shown in standard plan, to be kept open for use of tenants.

319. Owner of land in hutting ground to maintain certain conveniences on his land.
SECTIONS.

320. Right of owner of land and owner of building or hut over streets, land and drains shown in standard plan.

321. Hutting ground when to be deemed a remodelled hutting ground.

322. Power of owner to take land out of the category of hutting ground in certain cases.

Hutting ground streets.

323. Power of standing committee to prescribe alignment for hutting ground streets.

324. Power of commissioner to require removal of existing huts within the streets or hut alignment in hutting ground.

325. Power of commissioner to require space to be kept between masonry buildings in hutting ground and centre line of hutting ground street.

326. Application of provisions of this Chapter to alterations or additions.

CHAPTER XII—NUISANCES.

Dangerous structures, trees and places.

327. Precautions in case of dangerous structures.

328. Precautions in case of dangerous trees.

329. Precautions in case of dangerous tanks, wells, holes, etc.

330. Precautions against fire.

Control over waters, etc.

331. Prohibition of construction of wells, tanks, etc., without the commissioner's permission.

332. Power to stop dangerous quarrying.

333. Power to order filling in of pools, etc., which are a nuisance and regulation of agriculture within City.

334. Power to order cleansing of insanitary private water course, spring, tank, well, etc., used for drinking.
335. Duty of commissioner in respect of public well or receptacle of stagnant water.

336. Prohibition against, or regulation of washing animals or clothes or fishing in river or estuary.

337. Prohibition against contaminating water-supply.

*Control over abandoned lands, untrimmed hedges, etc.*

338. Untenanted buildings or lands.

339. Removal of filth or noxious vegetation.

340. Abatement of nuisance from dust, smoke, etc.

341. Fencing of buildings or lands and pruning hedges and trees.

*Control over insanitary buildings.*

342. Lime washing and cleansing of buildings.

343. Further powers with reference to insanitary buildings.


345. Abatement of over-crowding in dwelling house or dwelling place.

*General.*

346. Power of commissioner to use or sell materials of dangerous building taken down, etc.

347. Limitation of compensation.

*Chapter XIII—Licences and Fees.*

*General provisions as to licences.*

348. Government and market committees not to obtain licences and permissions.

*Food establishments.*

349. Prohibition in respect of eating houses.
Sections

Keeping of animals or birds.

350. Prohibition in respect of keeping animals and birds and feeding animals.

351. Destruction of stray pig, dog and monkey.

352. Licences for places in which animals are kept.

353. General powers of control over stables, cattle-sheds and cow-houses.

354. Power to direct discontinuance of use of building as a stable, cattle-shed or cow-house.

Landing places, cart-stands, etc.

355. Provisions of landing places, cart-stands, etc.

356. Prohibition of use of public place or sides of public street as cart-stand, etc.

357. Recovery of cart-stand fees, etc.

358. Licence for private cart-stand.

Carcasses of animals.

359. Removal of carcasses of animals.

Industries and factories.

360. Purposes for which places within the limits of the City may not be used without a licence.

361. Application to be made for construction, establishment or installation of factory, workshop or work-place in which steam or other power is to be employed.

362. Commissioner may issue directions for abatement of nuisance caused by gas, steam or other power.

363. Power of commissioner to require owner or occupier of factory, workshop, etc., to put and maintain the factory, workshop, etc., in a cleanly state.

Sections.

364. Power of Commissioner to require owner or occupier of factory, etc., to discontinue the use of such factory, etc.

365. Commissioner may enter any factory, workshop or workplace.

366. Standing committee to inspect sites and works.

367. Power of Government to pass orders or give directions to Commissioner.

Washing and bathing.

368. Provision of places for bathing and for washing animals.

369. Provision of public bathing houses, wash houses, etc.

370. Prohibition against washing by washermen at unauthorised places.

Slaughter houses.

371. Provision of corporation slaughter houses.

372. Licence for slaughter house.

373. Slaughter of animals during festivals and ceremonies.

374. Slaughter of animals for sale or food.

375. Slaughter of animals for religious ceremonies.

376. Power to grant licences be subject to Tamil Nadu Act XXXII of 1950.

The milk trade.

377. Regulation of milk trade.

Markets, butcher's shops, etc.

378. Public markets.

379. Powers of municipal authorities in respect of public markets.

380. Commissioner's control over public market.

381. Establishment of private markets.
382. Licensing of private markets.

383. Period of licence.

384. Licence fee for private markets.

385. Sale in unlicensed private market.

386. Powers of commissioner in respect of private markets.

387. Suspension or refusal of licence in default.

388. Power of commissioner to make regulations for bazaars, slaughter houses and places set apart for sacrifice of animals.

389. Acquisition of rights of private persons to hold private markets.

390. Duty of expelling lepers, etc., from market and power to expel disturbers.

391. Butcher's, fishmonger's and poulterer's licence.

392. Power to prohibit or regulate sale of animals, birds or articles in public streets.

393. Decision of disputes as to whether places are markets.

394. Duty of commissioner to inspect.

395. Powers of commissioner for purposes of inspection.

396. Preventing inspection by commissioner.

397. Power of commissioner to seize diseased animal, noxious food, etc.

398. Removing or interfering with articles seized.

399. Power to destroy article seized.

400. Production of articles, etc., seized before Magistrate and powers of Magistrate to deal with them.
Disposal of the dead.

401. Registrations or closing of ownerless places for disposal of dead.

402. Licensing places for disposal of dead.

403. Provision of burial and burning grounds and crematoria within or without the City by the Corporation.

404. Register of registered, licensed and provided places and prohibition of use of other places.


406. Prohibition against making of vault or grave in place of worship.

407. Prohibition against use of burial and burning grounds dangerous to health or overcrowded with graves.

408. Prohibition in respect of corpses.

409. Fencing, etc., of private burial grounds.

410. Grave-digger’s licence.

CHAPTER XIV—PREVENTION OF DISEASES.

Infectious diseases.

411. Obligation of medical practitioner or owner or occupier to report infectious diseases.

412. Power of entry into suspected places.

Prevention of infection.

413. Provision of conveyances for carriage of patients.

414. Power to order removal of patients to hospital.

415. Disinfection of buildings and articles.

416. Destruction of huts and sheds when necessary.
202 Coimbatore City Municipal Corporation

Sections.

417. Provision of places for disinfection and power to destroy infected articles.

418. Prohibition against transfer of infected articles.

419. Prohibition against infected person carrying on occupation.

420. Prohibition against diseased person entering public conveyance.

421. Disinfection of public conveyance after carriage of patients.

422. Letting of infected buildings.

423. Power to order closure of places of public entertainment.

424. Minor from suffering infectious disease not to attend school.

425. Provision as to library books.

426. Power of Commissioner to prohibit use of water likely to spread infection.

Small-pox.

427. Compulsory vaccination.

428. Obligation to give information of small-pox.

429. Prohibition of variolation for small-pox.

Chapter XV—Rules, By-laws and Regulations.

Rules and Schedules.


431. Rules and notifications to be placed before the Legislature.

By-laws.

432. Power of council to make by-laws.

433. Power to give retrospective effect to certain by-laws.
Sections.

434. Penalty for breaches of by-laws.
436. Conditions precedent to making of by-laws.

Rules in lieu of by-laws.


Publication of rules, by-laws and regulations.

439. Publication of regulations.
440. Exhibition of by-laws, rules and regulations.

Chapter XVI—Penalties.

441. General provisions regarding penalties specified in the Schedules.

442. Penalty for voting when pecuniarily interested and acting as councillor when not entitled.

443. Penalty for acquisition by municipal officer of interest in contract or work.

444. Penalty for continuing meeting in contravention of rules, etc.

445. Penalty for omission to take out licence for vehicle or animal.

446. Penalty for wilfully preventing distraint.

447. Penalty for unlawful building.

448. Notice to sanitary workers before discharge.

449. Wrongful restraint of commissioner and his delegates.

450. Penalty for not giving information or giving false information.
CHAPTER XVII—PROCEDURE AND MISCELLANEOUS.

Licences and permissions.

451. General provisions regarding licences, registrations and permissions.

Appeals.

452. Appeals from commissioner to standing committee.

453. Limitation of time for appeal.

Power to summon.

454. Power of person conducting election and other inquiries.

455. Summons to attend and give evidence or produce documents.

Procedure.

456. Form of notices and permissions.

457. Proof of consent of municipal authorities or municipal officer.

458. Signature on documents.

459. Publication of notifications.

460. Publication of order, notice or other document.

461. Publication in newspapers.

462. Notice of prohibition or setting apart of places.

Service or sending of notice, etc.

463. Method of serving documents.

Relation of occupier to owner.

464. Recovery by occupier of sum leviable from owner.

465. Obstruction of owner by occupier.

466. Execution of work by occupier in default of owner.
SECTION 467. Power of entry to inspect, survey or execute the work.

468. Power of entry on lands adjacent to works.

469. Inspection and stamping of weights and measures.

Power to enforce licensing provisions.

470. Consequences of failure to obtain licences, etc., or of breach of the same.

Commissioner's power to execute in default.

471. Time for complying with order and power to enforce in default.

472. Recovery of expenses from persons liable and limitation on liability of occupier.

473. Power of commissioner to agree to receive payment of expenses in instalments.

474. Power to declare expenses on certain work to be improvement expenses.

475. Improvement expenses by whom payable.

476. Redemption of charge for improvement expenses.

477. Relief to agents and trustees.

Payment of compensation, etc., by and to the Corporation.

478. Recovery of sum due as taxes.

479. Determination by district munsif of sums payable.

480. Proceeding before District Munsif's Court.

481. Recovery of sums payable by distress.

482. Limitation for recovery of dues.

483. Procedure in dealing with surplus sale proceeds.
Provisions regarding municipal prosecutions.

484. Period of limitation for making complaints.
485. Cognizance of offences.
486. Imprisonment in default of payment and application of costs, etc.
487. Payment of compensation for damage to municipal property.

Legal proceedings in general.

488. Recovery of tax, etc., by suit.
489. Institution of suits against municipal authorities, officers and agents.
490. Provisions respecting institution, etc., of civil and criminal actions and obtaining legal advice.

Protecting clauses.

491. Indemnity to Government, municipal authorities, officers and agents.
492. Liability of commissioner and councillors for loss, waste or misapplication.
493. Sanction for prosecution of Mayor and Deputy Mayor, etc.
494. Assessments, etc. not to be impeached.

Police.

495. Duties of police officers.
496. Power of police officers to arrest persons.
497. Exercise of powers of police officer by municipal servants.

Miscellaneous.

498. Application of term 'public servant' to municipal officers, agents and sub-agents.
499. Prohibition against obstruction of municipal authorities, servants and contractors.
500. Prohibition against removal of mark.

501. Prohibition against removal or obliteration of notice.

502. Prohibition against unauthorised dealing with public place or materials.

503. Injunctions not to be granted in election or assessment proceedings.

504. Officers and staff of Coimbatore Municipality deemed to be employees of the Corporation.

505. Control over municipal electrical undertakings.

506. Appointment of Special Officer in cases when ordinary elections are not held in time.

507. Appointment of judicial officer to exercise and perform the functions of Taxation Appeals Committee.

Transitional and transitory provisions.

508. Passing of property and rights to corporation as constituted.

509. Procedure for recovery of arrears of taxes, etc.

510. Adjudication of disputes between local authorities.

511. Legal proceedings.

512. Act to be read subject to Schedule VII in regard to the constitution of the Corporation of Coimbatore.


Schedule I—Rules regarding proceedings of the council and committees.

Schedule II—Taxation rules.

Schedule III—Financial rules.

Schedule IV—Purposes for which places may not be used without a licence.

Schedule V—Ordinary penalties.

Schedule VI—Penalty for continuing breaches.

Schedule VII—Transitional provisions.
TAMIL NADU ACT NO. 25 OF 1981.*

THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

[Received the assent of the President on the 30th April 1981, first published in the Tamil Nadu Government Gazette Extraordinary on the 30th April 1981 (Chithirai 18, Thunmathi-2012-Thiruvalluvar Aandu).]

An Act to provide for the establishment of Municipal Corporation for the City of Coimbatore in the State of Tamil Nadu.

Be it enacted by the Legislature of the State of Tamil Nadu in the Thirty-second Year of the Republic of India as follows :

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement. 1. (1) This Act may be called the Coimbatore City Municipal Corporation Act, 1981.

(2) It extends to the City of Coimbatore.

(3) It shall come into force on such date, as the Government may, by notification, appoint.

Definitions. 2. In this Act, unless the context otherwise requires,—

(1) “appoint” includes to appoint temporarily or in an officiating capacity ;

(2) “appointment” includes temporary and officiating appointments ;

(3) “budget grant” means any sum entered on the expenditure side of a budget estimate which has been adopted by the council ;

*For Statement of Objects and Reasons, see Tamil Nadu Government Gazette, dated the 1st April 1981, Part IV—Section 1, page 476.
(4) "building" includes—

(a) a house, out-house, stable, latrine, godown, shed, hut, wall and any other structure whether of masonry, bricks, mud, wood, metal or any other material whatsoever;

(b) a structure on wheels or simply resting on the ground without foundations; and

(c) a ship, vessel, boat, tent, van and any other structure used for human habitation or used for keeping or storing any article or goods;

(5) "building line" means a line which is in rear of the street-alignment and to which the main wall of a building abutting on a street may lawfully extend and beyond which no portion of the building may extend except as prescribed in the building rules;

(6) "carriage" means any wheeled vehicle with springs or other appliances acting as springs and includes any kind of bicycle, tricycle, cycle-rickshaw and palanquin, but does not include any motor vehicle within the meaning of the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(7) "cart" includes any wheeled vehicle which is not a carriage but does not include any motor vehicle within the meaning of the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(8) "casual vacancy" means a vacancy occurring otherwise than by efflux of time and "casual election" means an election held on the occurrence of a casual vacancy;

(9) "City of Coimbatore" or "City" means the local area comprised in the Coimbatore Municipality and includes any local area which after the commencement of this Act, is included in the City but does not include any local area which after such commencement is excluded from the City;

(10) "Coimbatore Municipality" means the Coimbatore Municipality as constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920);
(11) "company" means—

(a) any company as defined in the Companies Act, 1956 (Central Act I of 1956), including any foreign company within the meaning of section 591 of that Act;

(b) any body corporate; or

(c) any firm or association, whether incorporated or not, carrying on business in the State of Tamil Nadu whether or not its principal place of business is situated in the said State;

(12) "Corporation" means the Municipal Corporation of Coimbatore constituted under section 3;

(13) "dairy" includes—

(a) any firm, cattle-shed, milk-store, milk-shop or other place from which milk is sold or supplied for sale, or in which milk is kept for sale or manufactured for sale into butter, ghee, cheese, cream, curd, butter-milk or dried, sterilized or condensed milk; and

(b) in relation to a dairy man who does not occupy any premises for the sale of milk, any place in which he keeps the vessels used by him for the storage or sale of milk but does not include—

(i) a shop or place in which milk is sold for consumption on the premises only; or

(ii) a shop or place from which milk is sold or supplied for sale in airtight and hermetically sealed and unopened receptacles in the same original condition in which it was first received in such shop or place;

(14) "dairy man" includes any occupier of a dairy, any cow-keeper who trades in milk or any seller of milk whether wholesale, or by retail;

(15) "dairy produce" includes milk, butter, ghee, cheese, cream, curd, butter-milk and any and every product of milk;

(16) "date of commencement of this Act" means the date appointed under sub-section (3) of section 1;
(17) "filth" means—

(a) night soil and other contents of latrines, cesspools and drains;

(b) dung and refuse or useless or offensive material thrown out in consequence of any process of manufacture, industry or trade; and

(c) putrid and putrefying substances;

(18) "food" includes—

(a) every article (other than drugs and water) used as food or drink for human consumption;

(b) all materials used or admixed in the composition or preparation of such article; and

(c) flavouring or colouring matter, confectionery, spices and condiments;

(19) "Government" means the State Government;

(20) "hut" means any building which is constructed principally of wood, mud, leaves, grass, thatch or metallic sheets and includes any temporary structure of whatever size or any small building of whatever material made which the council may declare to be a hut for the purposes of this Act;

(21) "hutting ground" means an area containing land occupied by or for the purpose of any collection of huts standing on a plot of land, or two or more plots of land which are adjacent to one another and not less than two hundred and twenty square metres in area;

(22) "infectious disease" shall have the same meaning as in section 52 of the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939);

(23) "latrine" means a place set apart for defecating or urinating or both and includes a closet of the dry or water-carriage type and urinal;

(24) "local authority" does not include a cantonment authority.
(25) "milk" means the milk of a cow, buffalo, goat, ass or other animal and includes cream, skimmed milk, separated milk and condensed, sterilized or disicated milk or any other product of milk;

(26) "municipal office" means the principal office of the corporation;

(27) "nuisance" includes any act, omission, place or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing or disturbance to rest or sleep or which is or may be dangerous to life or injurious to the health or property of the public or the people in general who dwell or occupy property in the vicinity, or persons who may have occasion to use any public right;

(28) "occupier" includes—

(a) any person for the time being paying or liable to pay to the owner the rent or any portion of the rent of the land or building or part of the same in respect of which the word is used or damages on account of the occupation of such land, building or part; and

(b) a rent-free occupant;

(29) "ordinary vacancy" means a vacancy occurring by efflux of time and "ordinary election" means an election held on the occurrence of an ordinary vacancy;

(30) "owner" includes—

(a) the person for the time being receiving or entitled to receive whether on his own account or as agent, trustee, guardian, manager or receiver for another person, or for any religious or charitable purpose the rent or profits of the property in connection with which the word is used; and

(b) the person for the time being in charge of the animal or vehicle, in connection with which the word is used;

(31) "palanquin" includes tonjons, manchils and chairs carried by men by means of posts, but not slings or cots used for the conveyance of children or aged or sick persons;
(32) "private street" means any street, road, square, court, alley, passage or riding-path, which is not a "public street" but does not include a pathway made by the owner of premises on his own land to secure access to or the convenient use of such premises;

(33) "public street" means any street, road, square, court, alley, passage or riding-path over which the public have a right of way, whether a thoroughfare or not, and includes—

(a) the roadway over any public bridge or causeway;

(b) the footway attached to any such street, public bridge or causeway; and

(c) the drains attached to any such street, public bridge or causeway and the land, whether covered or not by any pavement, verandah, or other structure, which lies on either side of the roadway up to the boundaries of the adjacent property whether that property is private property or property belonging to the Central or any State Government;

(34) "public water-courses, springs, wells and tanks" include those used by the public to such an extent as to give a prescriptive right to such use;

(35) "reconstruction" of a building includes—

(a) the re-erection wholly or partially of any building after more than one-half of its cubical contents has been taken down or burnt down, or has fallen down whether at one time or not;

(b) the re-erection wholly or partially of any building of which an outer wall has been taken down or burnt down or has fallen down to or within three metres of the ground adjoining the lowest storey of the building, and of any frame building which has so far been taken down or burnt down or has fallen down as to leave only the frame work of the lowest storey;

(c) the conversion into a dwelling-house or a place of public worship of any building not originally constructed for human habitation or for public worship,
as the case may be, or the conversion into more than one
dwelling-house of a building originally constructed as one
dwelling-house only or the conversion of dwelling-house
into a factory;

(d) the re-conversion into a dwelling-house or a
place of public worship or a factory of any building which
has been discontinued as, or appropriated for any purpose
other than a dwelling-house or a place of public worship
or a factory, as the case may be;

(36) “residence” — “reside” — a person is deemed to
have his “residence” or to “reside” in any house or hut
if he sometimes uses any portion thereof as a sleeping
apartment, and a person is not deemed to cease to reside
in any such house or hut merely because he is absent
from it or has elsewhere another dwelling in which he
resides, if he is at liberty to return to such house or hut
at any time and has not abandoned his intention of
returning;

(37) “rubbish” means dust, ashes, broken bricks,
mortar, broken glass, and refuse of any kind which is
not “filth”;

(38) “salary” means pay and acting pay or payment
by way of commission and includes exchange compensa-
tion allowances, but not allowances for house-rent, carriage-
hire or travelling expenses;

(39) “sanitary-worker” means a person employed
in collecting or removing rubbish or filth or in cleansing
drains, latrines, or slaughter-houses or in driving carts
used for the removal of rubbish or filth;

(40) “Scheduled Castes” shall have the same
meaning as in the Constitution;

(41) “Scheduled Tribes” shall have the same meaning
as in the Constitution;

(42) “street-alignment” means a line dividing the
land comprised in and forming part of a street from the
adjoining land;

(43) “water-course” includes any river, stream or
channel whether natural or artificial;

(44) “year” means the financial year.
CHAPTER II.

CONSTITUTION OF MUNICIPAL AUTHORITIES.

3. (1) There shall be a corporation charged with the municipal government of the City of Coimbatore to be known as the Municipal Corporation of Coimbatore.

(2) The corporation shall, by the said name, be a body corporate, shall have perpetual succession and a common seal and subject to any restrictions or qualifications imposed by this Act or any other enactment, shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding or transferring property movable or immovable, of entering into contracts and of doing all things necessary for the purpose of its constitution.

(3) For the efficient performance of the functions of the corporation, there shall be the following municipal authorities of the corporation, namely:—

(a) a council,
(b) standing committees, and
(c) a commissioner.

(4) The Government may, by notification, declare their intention—

(a) to exclude from the City any local area comprised therein and defined in such notification; or
(b) to include within the City any local area in the vicinity thereof and defined in such notification:

Provided that no cantonment shall be included within the City.

(5) Any inhabitant of a local area in respect of which any such notification has been published or any local authority affected by any such notification, or the council of the corporation desiring to object to anything therein contained, may submit the objections in writing to the Government within six weeks from the publication of the notification and the Government shall take all such objections into consideration.
(6) When six weeks from the publication of the notification have expired, and the Government have considered the objections, if any, which have been submitted, they may, as the case may be, by notification, exclude from or include in, the City, the local area or any portion thereof.

(7) This Act shall cease to apply to, or come into force in, any such local area or any portion thereof, as the case may be, on such date as may be specified in the notification under sub-section (6).

(8) If any local area in which the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958), is in force, is constituted as, or included in, the City, the Government may pass such orders as they may deem fit as to the transfer to the corporation or disposal otherwise of the assets or institutions of any municipality or panchayat in the local area and as to the discharge of the liabilities, if any, of such municipality or panchayat relating to such assets or institutions, as the case may be.

4. (1) Subject to the provisions of sub-sections (2) and (3), the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) shall, with effect from the date of commencement of this Act, cease to apply to the City.

(2) Such cesser shall not affect—

(a) the previous operation of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) in respect of the City,

(b) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), or

(c) any investigation, legal proceedings or remedy in respect of such penalty, forfeiture or punishment and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.
5. (1) The Government shall, from time to time, by notification, determine the total number of councillors to be elected to the council:

Provided that the total number of councillors shall be not more than eighty and not less than forty-eight.

(2) Subject to the provisions of sub-section (3), all the councillors of the council shall be elected in the manner laid down in this Act.

(3) Among the elected members of the council there shall be—

(a) five persons belonging to Scheduled Castes or Scheduled Tribes; and

(b) five persons who are women as councillors:

Provided that if the requisite number of persons specified in clause (a) or clause (b) of this sub-section is not elected to the council, then, the elected members of the council shall, in accordance with such procedure as may be prescribed, co-opt to itself as councillors, the required number of persons specified in clause (a) or clause (b):

Provided further that no person shall be co-opted under this sub-section unless such person is eligible for being elected as a councillor from any one of the divisions:

Provided also that the councillors so co-opted shall have all the rights, powers and privileges of an elected councillor:
Provided also that if among the members of the council, there is any woman belonging to Scheduled Castes or Scheduled Tribes, as the case may be, then for the purposes of reckoning the number of members of the Scheduled Castes or Scheduled Tribes to be co-opted under the first proviso, such women shall not be deemed to represent the Scheduled Castes or Scheduled Tribes and shall be excluded and accordingly the requisite number of members of the Scheduled Castes or Scheduled Tribes specified in the first proviso shall be co-opted.

6. (1) There shall be six standing committees for dealing respectively with—

(1) Accounts,

(2) Education,

(3) Health,

(4) Taxation and Finance, excluding Taxation Appeals,

(5) Town Planning and Improvements, and

(6) Works.

(2) Wherever in this Act the expression "the standing committee" occurs it shall, unless the context otherwise requires, be deemed to refer to the particular standing committee to which the power or duty in connection with which the expression is used, is assigned by this Act or by regulations made by the council; and all references to the standing committee in any other law shall be construed as references to the particular standing committee to which the power or duty conferred or imposed by such law is assigned by this Act or by regulations made by the council.

7. (1) Every standing committee shall consist of six members elected by the council from among its councillors by a majority of the councillors present and voting in accordance with such procedure as may be prescribed; and the chairman of such standing committee shall be elected by such standing committee from among its members on such date as may be fixed by the Mayor in this behalf in accordance with such procedure as may be prescribed;
Provided that no councillor shall be a member of more than one standing committee at the same time.

(2) A councillor elected to be a member of a standing committee shall hold office as such, unless he sooner resigns the same till his term of office as councillor is in any manner determined.

(3) When a vacancy occurs in the office of member of a standing committee, the council shall fill up the vacancy as soon as may be, by the election of another councillor.

8. (1) The term of office of chairman of any standing committee constituted under this Act, shall be only one year from the date of his election as such chairman; and an outgoing chairman of any standing committee shall not be eligible for re-election.

(2) If a vacancy occurs in the office of chairman of any standing committee, the Mayor shall convene a meeting of that committee for the election of another chairman and the chairman elected at such meeting shall be entitled to hold office as such only so long as the person in whose office he is elected would have been entitled to hold office if the vacancy had not occurred.

9. (1) Subject to the provisions of this Act and the rules made thereunder and subject to the previous approval of the Government, the council shall, by regulations framed for the purpose, determine the powers and duties of the standing committees.

(2) The council shall sanction such staff as may reasonably be required by each standing committee, to discharge its functions.

(3) The standing committee on accounts in addition to the powers and duties assigned to it under such regulation,—

(a) shall supervise the utilisation of the budget grants;

(b) shall have access to the accounts of the corporation and may require the commissioner to furnish any explanation which it considers to be necessary as to the receipts and expenditure of the municipal fund;
Coimbatore City
Municipal Corporation

(c) may conduct a monthly audit of the municipal accounts and shall be bound to check the monthly abstract of receipts and disbursements for the preceding month as furnished by the commissioner; and

(d) may write off any tax, fee or other amount whatsoever due to the corporation, whether under a contract or otherwise, or any sum payable in connection therewith; if it appears to the committee that such tax, fee, amount or sum is irrecoverable.

(4) The standing committee on taxation and finance shall, in addition to the duties and powers assigned to it under the regulations referred to in sub-section (1), be also entitled to exercise the powers referred to in clause (b) of sub-section (3).

10. The council may, with the previous sanction of the Government, constitute additional standing committees for such purposes as the council thinks fit.

11. (1) There shall be a commissioner who shall be appointed by the Government.

(2) The Government may appoint such other officers to assist the commissioner as may be necessary.

(3) The commissioner and other officers appointed under sub-section (2) shall be whole-time officers of the corporation and shall not undertake any work unconnected with their offices without the sanction of the council and the Government.

(4) The Government may recover from the corporation the whole of the salary and allowances paid to the commissioner and other officers appointed under sub-section (2) and such contribution towards their leave allowances, pension and provident fund as the Government may, by general or special order, determine.

(5) Subject to the provisions of section 12, the Government shall have power to regulate the methods of recruitment, conditions of service, pay and allowances and discipline and conduct of the commissioner, and other officers appointed under sub-section (2).
12. The Government may, at any time, withdraw the withdrawal of commissioner from office and shall do so if such withdrawal is recommended by a resolution of the council passed at a special meeting called for the purpose and supported by the votes of such number of councillors as shall constitute not less than two-thirds of the sanctioned strength of the council.

13. (1) Subject, whenever it is hereinafter expressly directed, to the sanction of the council or the standing commissioner committee, as the case may be, and subject to all other and other restrictions, limitations and conditions as may be prescribed, the executive power for the purpose of carrying out the provisions of this Act shall be vested in the commissioner.

(2) The commissioner may, without the sanction of the council incur petty contingent expenditure incidental to the municipal administration, not exceeding five hundred rupees in each case:

Provided that—

(a) provision to meet the expenditure is available under the relevant head of account in the budget framed by the council, with the modifications, if any, made therein by the Government; and

(b) the commissioner shall report any expenditure incurred under this sub-section and the reasons therefor to the council at its next meeting.

(3) Subject to the provisions of sub-section (1), the commissioner and other officers shall perform all the duties and exercise all the powers, specifically imposed or conferred on the commissioner or other officers, as the case may be, under this Act.

14. The commissioner shall be responsible for the custody of all the records of the corporation including all records, papers and documents connected with the proceedings of the council, the standing committees and other committees and shall arrange for the performance of such duties relating to the proceedings of the said bodies as they may respectively impose.
15. The commissioner may, in cases of emergency direct the execution of any work or the doing of any act which would ordinarily require the sanction of any municipal authority and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public and may direct that the expense of executing the work or of doing the act shall be paid from the municipal fund:

Provided that he shall report forthwith the action taken under this section and the reasons therefor to such authority.

16. The commissioner or other officers appointed under sub-section (2) of section 11 shall be paid out of the municipal fund such salary and allowances as may from time to time be fixed by the Government.

17. If the commissioner or other officers appointed under sub-section (2) of section 11 is a civil or military officer in the service of the Government, the corporation shall make such contribution towards his leave allowance, pension and provident funds as may be required by the conditions of his service under the Government to be paid by him or on his behalf.

18. The commissioner may delegate any of the powers, duties or functions conferred or imposed upon or vested in him by or under this Act to the holder of any municipal office:

Provided that—

(a) such delegation shall be in writing and a copy of the order of delegation shall be laid before the council at the meeting held next after the order of delegation is made.

(b) when the commissioner delegates under this section any power, duty or function which is exercisable or is required to be performed subject to the approval of any other municipal authority, the commissioner shall send a copy of the order of delegation to such authority.

19. The exercise or discharge by the holder of any municipal office of any powers, duties or functions delegated to him under section 18, shall be subject to such restrictions, limitations and conditions, if any, as may be laid down by the commissioner and shall also be subject to his control and revision.
20. The commissioner may, on his own responsibility, delegate to and by an order in writing, authorise the holder of any municipal office or any person in temporary charge of the duties of such municipal office to exercise the extraordinary powers conferred on him by section 15.

21. (1) In any case in which it is provided by this Act or any other law that the commissioner may take action subject to the approval, sanction, consent or concurrence of a standing committee, the committee may, by resolution in writing, authorise him to take action in anticipation of its approval, sanction, consent or concurrence subject to such conditions as may be specified in such resolution.

(2) Whenever the Commissioner, in pursuance of such resolution, takes any action in anticipation of the approval, sanction, consent or concurrence of a standing committee he shall forthwith inform the committee of the fact.

The Council.

22. (1) Subject to the provisions of this Act, the municipal Government of the city shall vest in the council, but the council shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to a standing committee or the commissioner.

(2) If any doubt arises as to the municipal authority to which any particular function pertains, the Mayor shall refer the matter to the Government whose decision thereon shall be final.

(3) Without prejudice to the generality of sub-section (1), it shall be the duty of the council to consider all periodical statements of receipts and disbursements and all progress reports and pass such resolutions thereon as it thinks fit.

23. (1) The standing committees and the commissioner shall be bound to give effect to every resolution or order of the council unless such resolution or order is cancelled in whole or in part by the Government.

(2) If, in the opinion of the commissioner, any resolution or order of the council or a committee constituted under this Act, contravenes any provision of this
or any other Act or of any rule, notification, regulation or by-law made or issued under this or any other Act or any order passed by the Government, or if there is no provision in the budget of the council authorising the doing of any action contemplated in such resolution or order, or if the doing of any such action contemplated in such resolution or order involves expenditure in excess of the amount provided for in the budget of the council, or if there would be any miscarriage of justice in the implementation of such resolution or order relating to corporation establishment, he shall within a period of thirty days from the date of passing of the resolution or order or such further period not exceeding fifteen days, as the Government may, by general or special order specify from time to time, refer the matter to the Government for orders, and inform the council or the committee, as the case may be, of the action taken by him at its next meeting and until the orders of the Government on such reference are received the commissioner shall not be bound to give effect to the resolution or order.

24. (1) Any councillor may call the attention of the proper authority to any neglect in the execution of municipal work, to any waste of municipal property or to the wants of any locality; and may suggest any improvement which he considers desirable.

(2) Every councillor shall have the right to interpellate the Mayor on matters connected with the municipal administration subject to such regulations as may be framed by the council.

(3) Every councillor shall have access during office hours to the records of the corporation after giving due notice to the commissioner, provided that the commissioner may, for reasons given in writing, forbid such access. The councillor may appeal against such order to the Mayor whose decision thereon shall be final.

25. Neither the Mayor nor the Deputy Mayor, nor any councillor shall receive or be paid from the funds at the disposal of or under the control of the corporation, any salary or other remuneration for services rendered by him in any capacity whatsoever:
Provided that nothing in this section shall apply to the payment of any conveyance allowance or travelling allowance to the Mayor or the Deputy Mayor or any councillor by the corporation at such rates as may be prescribed:

Provided that the number of such persons shall not exceed one-third of the total number of members of the joint committee.

26. (1) The council or a standing committee may at any time require the commissioner—

(a) to produce any record, correspondance, plan or other document which is in his possession or under his control as commissioner;

(b) to furnish any return, plan, estimate, statement, account or statistics connected with the municipal administration;

(c) to furnish a report by himself or to obtain from any head of department subordinate to him and furnish, with his own remarks thereon, a report upon any subject, connected with the municipal administration.

(2) The commissioner shall comply with every such requisition unless in his opinion immediate compliance therewith would be prejudicial to the interests of the corporation or of the public, in which case, he shall make a declaration in writing to that effect and shall, if required by the council or the standing committee, as the case may be, refer the question to the Mayor whose decision thereon shall be final.

27. The council may at any time call for an extract from the proceedings of a standing committee or of any other committee or for any return, statement, account or report connected with any matter with which such committee is empowered to deal and every such requisition shall be complied with by such committee.

28. (1) The council may, and if so required by the Appointment of Government shall, join with one, or more than one other joint committee, local authority in constituting a joint committee for any purpose in which they are jointly interested or for any matter for which they are jointly responsible.
(2) A joint committee may include persons who are not members of the local authorities concerned, but who may in their opinion possess special qualifications or special interest for serving on such committee.

(3) The constitution of a joint committee shall be by means of regulations which shall not, except in the cases referred to in sub-sections (6) and (7), have effect unless assented to by each of the local authorities concerned.

(4) The regulations shall determine—

(a) the total number of members of the joint committee;

(b) the number who shall be members of the local authorities concerned and the number who may be outsiders;

(c) the persons who shall be members of the joint committee or the manner in which they shall be elected or appointed;

(d) the persons who shall be the chairman of the joint committee or the manner in which he shall be elected or appointed;

(e) the term of office of members and chairman;

(f) the powers, being powers exercisable by one or more of the local authorities concerned, which may be exercised by the joint committee; and

(g) the procedure of the joint committee.

(5) Regulations made under sub-sections (3) and (4) may be varied or revoked provided that all the local authorities concerned assent to such variation or revocation.

(6) If the Government take action under sub-section (1), they may issue such directions as they think necessary or desirable in respect of all or any of the matters referred to in sub-section (4).

(7) If any difference of opinion arises between local authorities under any of the foregoing provisions of this section, it shall be referred to the Government whose decision thereon shall be final.
Provisions common to the council and committee.

29. (1) The council shall, at its first meeting after each ordinary election to the council and at its first meeting after the expiry of two years thereafter—

(i) elect one of its members to be the Mayor; and

(ii) elect one of its members other than the Mayor to be the Deputy Mayor.

(2) A Deputy Mayor on being elected as Mayor shall cease to be the Deputy Mayor.

30. (1) The Mayor or Deputy Mayor shall be entitled to hold office for a period of two years from the date of his election and the Mayor or Deputy Mayor shall continue as such Mayor or Deputy Mayor until the election of his successor provided that in the meantime he does not cease to be a councillor:

Provided that when there is an ordinary election, the term of the Mayor or Deputy Mayor holding office on the date of the ordinary election shall be up to the date of the election of the Mayor or Deputy Mayor, as the case may be, under section 29, notwithstanding that such term is less than two years.

(2) On the occurrence of any vacancy in the office of Mayor or Deputy Mayor, the council shall at its next meeting elect a successor, who shall be entitled to hold office so long as the person in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

31. Notwithstanding anything contained in this Act, after each ordinary election to the council and until such time as a Mayor is elected, the District Collector shall on and from such date as may be specified by the Government be the ex-officio member and Mayor of the council.

32. An outgoing Mayor or Deputy Mayor, as the case may be, shall not be eligible for re-election as Mayor or Deputy Mayor during the period up to the next ordinary election and in case of extension of term of office of the councillors by any law for the time being in force, during the remainder of the period of such extension.
33. The council and the standing committees shall observe the procedure laid down in Schedule I and may make supplementary regulations, not inconsistent therewith, or with other provisions of this Act or any rules made by the Government, for the conduct of their respective proceedings and also for the maintenance of order at their meetings.

Explanation.—Any supplementary regulation made under this section shall, if it is inconsistent with the provisions of any rule made subsequently, become void to the extent of such inconsistency.

34. (1) Every meeting of the council shall be presided over by the Mayor, in his absence by the Deputy Mayor and, in the absence of both the Mayor and the Deputy Mayor, by a councillor chosen by the meeting to preside for the occasion.

(2) Every meeting of a standing committee shall be presided over by its chairman and in his absence by a member thereof chosen by the meeting to preside for the occasion.

(3) The Mayor, the Deputy Mayor, the councillor or the chairman, as the case may be, presiding at a meeting of the council or committee shall preserve order and shall decide all points of order and procedure arising at or in connection with meetings. There shall be no discussion on any point of order and the decision of the Mayor, the Deputy Mayor, the councillor or the chairman thereon, shall, save as is otherwise expressly provided in this Act, be final.

(4) The Deputy Mayor or the councillor presiding at a meeting of the council and the member presiding at a meeting of a standing committee shall for that meeting and during the period that he presides over it have all the powers and be subject to all the obligations of the Mayor or the chairman, as the case may be.

(5) The Mayor, the Deputy Mayor or the councillor presiding at a meeting of the council may direct any councillor whose conduct is in his opinion grossly disorderly to withdraw immediately from the meeting and any councillor so ordered to withdraw shall do so forthwith and absent himself during the remainder of the day's meeting.
If such councillor refuses to withdraw, the Mayor, the Deputy Mayor or the councillor presiding at the meeting may order his removal by force. The councillor so directed to be absent shall not be deemed to have failed to attend the meeting of the council for the purpose of clause (I) of sub-section (1) of section 59.

35. (1) The commissioner shall have the right to attend the meetings of the council or any standing committee or other committee constituted under this Act and to take part in the discussion but shall not have the right to move any resolution or to vote.

(2) The commissioner, or other officer appointed under sub-section (2) of section 11 shall attend any meeting of the council or of any standing committee or other committee constituted under this Act if required to do so by the Mayor or the chairman of the committee, as the case may be.

36. (1) No councillor shall vote on or take part in the discussion of any question coming up for consideration at a meeting of the council or of any standing committee or of other committee if the question is one in which, apart from its general application to the public, he has any direct or indirect pecuniary interest by himself or his partner.

(2) The Mayor or chairman of any committee may prohibit any councillor from voting on or taking part in the discussion of any matter in which the councillor is believed to have such interest, or he may require the councillor to absent himself during the discussion.

(3) Such councillor may challenge the decision of the Mayor or chairman of the committee concerned who shall thereupon put the question to the meeting. The decision of the meeting shall be final.

(4) If the Mayor or chairman of any committee is alleged by any councillor present at the meeting to have any such interest in any matter under discussion, he may, on the motion of such councillor if carried, be required to absent himself from the meeting during the discussion.

(5) The councillor concerned shall not be entitled to vote on the question referred to in sub-section (3) and the Mayor or chairman of the committee concerned shall not be entitled to vote on the motion referred to in sub-section (4).
Explanations.—In this section “Mayor” includes a Deputy Mayor, or councillor presiding for the occasion and “chairman” includes a member presiding for the occasion at a meeting of a committee.

Resignations.

37. The Mayor may resign his office by giving notice in writing to the council; and the Deputy Mayor or any councillor other than the Mayor, or any member or chairman of a standing committee or other committee may resign his office by giving notice in writing to the Mayor. Such resignation shall take effect in the case of the Mayor from the date on which it is placed before the special meeting of the council to be convened by the Deputy Mayor or in his absence, by the District Collector within ten days from the date of receipt of such notice and in any other cases from the date on which it is received by the Mayor.

Saving of validity of proceedings.

38. No act or proceeding of the council or of a standing committee or any other committee constituted under this Act or of any person acting as Mayor, Deputy Mayor or member of the council or committee shall be deemed to be invalid or ever to have been invalid by reason only of a defect in the establishment of the council or committee or on the ground that the Mayor, Deputy Mayor or any member of the council or committee was not entitled to hold or continue in such office by reason of any disqualification or on the ground that it is discovered subsequently that the Mayor, Deputy Mayor or any member of the council took part in any proceeding or voted on any question or motion in contravention of section 36 or by reason of any irregularity or illegality in his election or appointment or in the service of any notice of meeting of the council or of any committee or by reason of such act having been done during the period of any vacancy in the office of Mayor or Deputy Mayor or member of the council or committee.

The Mayor.

Prerogative of the Mayor.

39. (1) The Mayor shall have full access to all the records of the corporation and may obtain reports from the commissioner on any matter connected with the administration of the corporation.

(2) No official correspondence between the corporation and the Government shall be conducted except through the Mayor.
(3) The Mayor shall be bound to transmit communications addressed through him by the commissioner to the Government or by the Government to the commissioner. While transmitting communications from the commissioner to the Government, the Mayor may make such remarks as he may think necessary.

40. (1) The Mayor shall ex-officio be a member of Mayor to be every standing committee and of every other committee member of all except Taxation Appeals Committee but shall not be eligible to be elected as the chairman of any standing committee.

(2) If the Mayor was at the time of his election the chairman or an elected member of a standing committee and Taxation Appeals Committee he shall cease to hold office as such chairman or member:

Provided that the Mayor shall not have right to vote in any meeting of the standing committee.

The Deputy Mayor.

41. (1) When the office of Mayor is vacant, his functions shall devolve on the Deputy Mayor until a new Mayor is elected.

(2) If the Mayor has been continuously absent from the City for more than fifteen days or is incapacitated, his functions shall devolve on the Deputy Mayor until the Mayor returns to the City or recovers from his incapacity, as the case may be.

(3) The Mayor may, by an order in writing, delegate any of his functions to the Deputy Mayor.

42. Notwithstanding anything contained in this Act, when the office of Mayor is vacant or he has been continuously absent from the City for more than fifteen days or is incapacitated and the office of the Deputy Mayor is also vacant or if the Deputy Mayor is also absent as aforesaid or is incapacitated, the District Collector shall exercise the powers and perform the functions of the Mayor, until a new Mayor is elected or the Mayor, or Deputy Mayor returns to the City or recovers from his incapacity, as the case may be.
43. (1) As soon as may be after the first day of April in every year and not later than such date as may be fixed by the Government, the corporation shall submit to the Government, a detailed report of the administration during the preceding year in such form as the Government may direct.

(2) The commissioner shall prepare such report and the council shall consider the report and forward the same to the Government with its resolutions thereon, if any.

(3) Copies of the administration report shall be kept for sale at the municipal office.

Powers of the Government.

44. The Government may at any time require the council or the commissioner—

(a) to produce any record, correspondence, plan or other document;
(b) to furnish any return, plan, estimate, statement, account or statistics;
(c) to furnish or obtain any report.

45. The Government may depute any officer to inspect or examine any municipal department, office, service, work or thing and to report thereon; and any officer so deputed may, for the purposes of such inspection or examination, exercise all the powers conferred by section 44.

46. If, on receipt of any information or report obtained under section 44 or section 45, the Government are of opinion—

(a) that any duty imposed on any municipal authority by or under this Act or under any other Act has not been performed or has been performed in an imperfect, inefficient or unsuitable manner; or

(b) that adequate financial provision has not been made for the performance of any such duty, the Government may, by an order, direct the municipal authority concerned, within a period to be specified in the order, to make arrangements to their satisfaction for the proper performance of the duty, or to make financial provision to their satisfaction for the performance of the duty, as the case may be:
Provided that, unless in the opinion of the Government the immediate execution of such order is necessary, the Government shall, before making an order under this section, give the council an opportunity of showing cause why such order should not be made.

47. (1) If within the period fixed by an order issued under section 46, any action directed under that section has not been duly taken, the Government may by order—

(a) direct the commissioner or appoint some person to take the action so directed,

(b) fix the remuneration to be paid to such person, and

(c) direct that such remuneration and the cost of taking such action shall be defrayed out of the municipal fund, and, if necessary, that any one or more of the taxes authorised by Chapter V of this Act, shall be levied or increased, but not so as to exceed any maximum prescribed by that Chapter.

(2) For the purpose of taking the action directed as aforesaid, the person appointed under sub-section (1) shall have power to make such contracts as are necessary, may exercise any of the powers conferred on any municipal authority by or under this Act and specified in this behalf in the order issued under sub-section (1), and shall be entitled to protection under this Act as if he were a municipal authority.

(3) The Government may, in addition to, or instead of, directing the levy or increase of any of the said taxes, direct by notification that any sum of money which may in their opinion be required for giving effect to their orders be borrowed by debenture on the security of all or any of the said taxes at such rate of interest and upon such terms as to the time of repayment and otherwise as may be specified in the notification.

(4) The provisions of sections 174 to 185 shall, as far as may be, apply to any loan raised in pursuance of this section.

48. The Mayor shall submit to the Government copies of all important resolutions of the council and of the standing committees or other committees and all by-laws of the council.
49. (1) The Government may at any time by order in writing—
(i) suspend or cancel any resolution passed, order issued, or licence or permission granted, or
(ii) prohibit the doing of any act which is about to be done or is being done, in pursuance or under colour of this Act, if, in their opinion—
(a) such resolution, order, licence, permission or act has not been legally passed, issued, granted or authorised,
(b) such resolution, order, licence, permission or act, is in excess of the powers conferred by, or in contravention of, this or any other Act or of any rule, notification, regulation, or by-law made or issued under this or any other Act, or is an abuse of such powers or adversely affects the financial stability of the corporation or the efficiency of municipal administration as a whole,
(c) such resolution, order, licence, permission or act is in contravention of any direction issued by the Government, or
(d) the execution of such resolution or order, the continuance in force of such licence or permission or the doing of such act is likely to cause danger to human life, health or safety, or is likely to lead to a riot or an affray:

Provided that the Government shall before taking action under this section on any of the grounds referred to in clauses (a), (b) and (c) give the authority or person concerned an opportunity for explanation:

Provided further that nothing in this sub-section shall enable the Government to set aside any election which has been held.

(2) If, in the opinion of the commissioner, immediate action is necessary on any of the grounds referred to in clause (d) of sub-section (1), he may suspend the resolution, order, licence, permission or act, as the case may be, and report to the Government who may thereupon either rescind the commissioner's order or after giving the authority or person concerned a reasonable opportunity of explanation, direct that it shall continue in force with or without modification permanently or for such period as they think fit.
(3) The Government may, at any time, by notification repeal wholly or in part or modify, any by-law:

Provided that before taking any action under this sub-section, the Government shall communicate to the council the grounds on which they propose to do so, fix a reasonable period for the council to show cause against the proposal and consider its explanations and objections, if any.

(4) The repeal or modification of any by-law shall take effect from the date of publication of the notification, if no date is therein specified, and shall not affect anything done, omitted or suffered before such date.

50. (1) If, in the opinion of the Government, the council is not competent to perform or persistently makes default in performing the duties imposed on it by law or exceeds or abuses its powers, the Government may, by notification, direct that the council be dissolved and reconstituted on such date as the Government may fix in that behalf or they may, if they think necessary, supersede the council for a specified period not exceeding three years:

Provided that for the purpose of completing the elections to the council when it is dissolved the Government may, from time to time, extend the time fixed by them under this sub-section for its reconstitution.

(2) Before publishing a notification under sub-section (1), the Government shall communicate to the council the grounds on which they propose to do so, fix a period of not less than thirty days for the council to show cause against the proposal and consider its explanations or objections, if any.

(3) Nothing contained in sub-section (1) shall affect the office of the commissioner.

(4) On the date fixed for the dissolution of the council under sub-section (1), all its members as well as the Mayor and the Deputy Mayor (including councillors who are members of committees established or constituted by or under this Act) shall forthwith be deemed to have vacated their offices and fresh elections shall be held in accordance with the provisions of this Act.
(5) Supersession shall take effect from noon on the date of publication of the notification, if no date is therein specified, and thereupon the following consequences shall ensue:

(a) all the members of the council as well as the Mayor and the Deputy Mayor (including councillors who are members of committees established or constituted by or under this Act) shall forthwith be deemed to have vacated their offices;

(b) all or any of the functions of the council, of the Mayor and of the committees established or constituted by or under this Act except the Taxation Appeals Committee may, during the period of supersession, be exercised and performed, as far as may be, and to such extent as the Government may determine, by such person as the Government may appoint in that behalf and any such person may, if the Government so direct, receive payment for his services from the municipal fund the Government may determine the relations of such person with themselves and may direct the commissioner to exercise and perform any powers and duties of the council and of the committees aforesaid except the Taxation Appeals Committee in addition to his own;

(c) all or any of the functions of the Taxation Appeals Committee may, during the period of supersession, be exercised and performed by the chairman of the said committee.

(6) On or before the expiry of the period of supersession notified under sub-section (1), the Government may, by notification, for reasons to be stated in the notification, postpone the reconstitution of the council for a further period not exceeding one year at any one time but the total period of supersession shall not in any case exceed three years.

(7) The Government may reconstitute the council before the expiry of the period notified under sub-section (1) or sub-section (6).

(8) The term of office of the newly elected councillors or of the councillors elected in their places at casual vacancies shall be six years beginning and expiring at noon on such date as the Government may, by notification, appoint in that behalf.
Provided that the Government may, by notification, for sufficient cause, direct that the term of office of the councillors as a whole be extended or reduced by such period not exceeding one year as may be specified in the notification.

(9) Notwithstanding anything contained in this section, if in the opinion of the Government, it is necessary so to do, they may, by notification, cancel any notification, superseding the council under sub-section (1) and on and from the date of publication of the notification under this sub-section the following consequences shall ensue:—

(a) the council shall be deemed to be reconstituted;

(b) all persons who, on the date on which supersession took effect, were members of the council shall be deemed to have been restored to their offices of councillors;

(c) the persons who, on the date referred to in clause (b), were holding office as Mayor or Deputy Mayor or member of any committee shall be deemed to have been restored to the office of such Mayor, Deputy Mayor and member respectively;

(d) the members of the council including its Mayor and Deputy Mayor restored to their offices as aforesaid shall hold their offices only so long as they would have been entitled to hold such offices if the council had not been superseded:

Provided that before publishing a notification under this sub-section, the Government shall publish in the Tamil Nadu Government Gazette, a notice specifying the grounds on which they propose to publish such notification, fix a period of not less than four weeks for any person interested to show cause against the proposal and consider the objections, if any.

(10) When the council is dissolved or superseded under this section, the Government until the date of the reconstitution thereof and the reconstituted council thereafter shall be entitled to all the assets and be subject to all the liabilities of the council as on the date of the dissolution or supersession and on the date of the reconstitution respectively.
ELECTION AND APPOINTMENT OF COUNCILLORS.

Qualifications and disqualifications of voters, candidates and councilors.

51. (1) For the purpose of the election of the councillors to the council, the Government, after consulting the council and after taking into consideration the strength of the council as determined under sub-section (1) of section 5, may, by notification, divide the City into divisions.

(2) All the electors of a division, irrespective of their community or sex, shall be entitled to vote at an election to the seat in that division.

(3) When issuing under sub-section (1) a notification which materially alters the existing divisions of the City, the Government may direct that the alteration shall take effect from the date of the next ordinary elections.

52. Only one councillor shall be elected for each division.

53. (1) For each of the divisions referred to in section 51, there shall be a electoral roll which shall be prepared in accordance with the provisions of this Act and such directions not inconsistent with the provisions of this Act as the Government may, from time to time, issue in this behalf.

(2) A person shall be disqualified for registration in an electoral roll if he—

(a) is not a citizen of India; or

(b) is of unsound mind and stands so declared by a competent court; or

(c) is for the time being disqualified from voting under the provisions of section 84 or any law relating to corrupt practices and other offences in connection with elections.

(3) No person shall be entitled to be registered in the electoral roll for the more than one division or in the electoral roll for any division in more than one place.
(4) No person registered in the electoral roll for a division shall be entitled to be registered in the electoral roll for any territorial division or ward, as the case may be, of any City (other than the City of Coimbatore), municipality or panchayat.

Explanation.—For the purpose of this sub-section, the expressions 'City', 'municipality' and 'panchayat' shall have the meanings respectively assigned to them in the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) and in the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or in any other law for the time being in force, the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) and the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958).

(5) Subject to the provisions of sub-sections (1) to (4), every person who—

(a) is not less than eighteen years of age on the qualifying date; and

(b) is ordinarily resident in the City,

shall be entitled to be registered in the electoral roll for any one of the divisions referred to in section 51.

Explanation.—For the purposes of this section, 'qualifying date' in relation to the preparation or revision of an electoral roll under this Act, means the first day of January of the year in which it is so prepared or revised.

(6) (a) A person shall not be deemed to be ordinarily resident in the City on the ground only that he owns, or is in possession, of a dwelling house therein.

(b) A person absenting himself temporarily from his place of ordinary residence shall not by reason thereof cease to be ordinarily resident therein.

(c) A person who is a patient in any establishment maintained wholly or mainly for the reception and treatment of persons suffering from mental illness or mental defectiveness, or who is detained in prison or other legal custody at any place, shall not by reason thereof be deemed to be ordinarily resident therein.
(d) If in any case a question arises as to whether a person is ordinarily resident in the City at any relevant time the question shall be determined by the Government in accordance with such rules as may be prescribed.

54. (1) Any person authorised in this behalf by the Government shall, for the purposes of this Act, prepare and publish in such manner and at such time as the Government may direct, the electoral roll for each of the divisions of the councils as determined under section 51 or the alterations to such roll, as the case may be.

Explanation.—The power conferred by this sub-section on the person so authorised shall include the power to omit, in the manner and at the times aforesaid, from the electoral roll for any such division published under this sub-section, the name of any person who is dead or who incurs any of the disqualifications specified in sub-section (2) of section 53:

Provided that the name of any person omitted from the electoral roll for the division by reason of a disqualification under clause (c) of sub-section (2) of section 53 shall forthwith be reinstated in that roll if such disqualification is, during the period such roll is in force, removed under any law authorising such removal.

(2) Where after the electoral rolls for the divisions of the council as determined by the Government under section 51 or any alterations to such rolls have been published under sub-section (1), the boundaries of any such divisions are altered, the person authorised under that sub-section shall, in order to give effect to such alteration of boundaries, re-arrange and re-publish in such manner as the Government may direct the electoral rolls for each of the divisions concerned.

(3) No alteration shall be made in the electoral roll for any division, published under sub-section (1), as revised by any alterations thereto subsequently published under that sub-section or under sub-section (2) after the date
of publication of the notice of election and before the result of the election for that division is notified under section 67.

(4) The electoral roll for any division published under sub-section (1), as revised by any alterations thereto subsequently published under that sub-section or under sub-section (2), shall remain in force until the publication under sub-section (1) of a fresh electoral roll for that division.

(5) Every person whose name appears in the electoral roll for any division as so revised, shall, so long as such roll remains in force, be entitled, subject to the provisions of this Act, to vote at an election for such division and no person whose name does not appear in such roll shall vote at such an election.

(6) No civil court shall have jurisdiction—

(a) to entertain or adjudicate upon any question whether any person is or is not entitled to be registered in an electoral roll for the divisions referred to in section 51, or

(b) to question the legality of any action by any authority under section 53 or under this section,

(7) If any person makes in connection with—

(a) the preparation, revision or correction of an electoral roll, or

(b) the inclusion or exclusion of any entry in or from an electoral roll,

a statement or declaration in writing which is false and which he either knows or believes to be false or does not believe to be true, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

55. (1) If any person has been elected for two or more divisions, he shall within seven days from the date of the last of such elections, intimate to the commissioner, the division for which he chooses to serve.

125—12—16
(2) In default of such intimation, the commissioner shall determine by lot and notify the division for which such person shall serve.

(3) The said person shall be deemed to have been elected only for the division so chosen or so notified, as the case may be, and the vacancies thereby arising in the representation of the other divisions shall be filled by fresh elections.

56. No person who is unsound mind as declared so by the competent court shall be qualified to vote and no person who is disqualified under section 84 shall be qualified to vote so long as the disqualification subsists.

57. (1) No person shall be qualified for election or co-option as a councillor unless—

(a) his name is included in the electoral roll of any one of the divisions of the City;

(b) he has completed his twenty-first year of age; and

(c) in the case of co-option under the proviso to sub-section (3) of section 5, such person is a member of the Scheduled Caste or Scheduled Tribe or woman, as the case may be.

(2) No officer or servant either whole-time or part time of the Central or any State Government or any local authority or any body corporate, owned or controlled by the Central or any State Government, remunerated by either salary or fees, shall be qualified for election or co-option as a councillor:

Provided that if any question arises either before or after an election or co-option whether any person is or is not disqualified under this sub-section, the question shall be referred to the Government whose decision shall be final.

58. (1) A person who has been sentenced by a criminal court to imprisonment for life or to imprisonment for a period of more than two years for any offence other than an offence of a political character or an offence not involving moral delinquency (such sentence not having been reversed or the offence pardoned) shall be disqualified for election or co-option as a councillor while undergoing the sentence and for five years from the date of the expiration of the sentence.
(2) A person convicted of an offence punishable under the Protection of Civil Rights Act, 1955 (Central Act 22 of 1955), shall be disqualified for election or co-option as a councillor for a period of five years from the date of such conviction:

Provided that the person concerned shall not incur the disqualification under this sub-section if he has been sentenced by a criminal court for any offence of a political character.

(3) A person shall be disqualified for election or co-option as councillor if such person is on the date of filing nomination, election or co-option—

(a) of unsound mind and is declared so by the competent court;

(b) an applicant to be adjudicated as a bankrupt or insolvent or an uncertified bankrupt or undischarged insolvent;

(c) directly or indirectly, by himself or his partner, interested in a subsisting contract made with or any work being done for the corporation except as a shareholder (other than a director) in a company:

Provided that a person shall not be deemed to have any interest in such contract or work by reason only of his having a share or interest in—

(i) any lease, sale or purchase of immovable property or any agreement for the same;

(ii) any agreement for the loan of money or any security for the payment of money only;

(iii) any newspaper in which any advertisement relating to the affairs of the corporation is inserted;

(iv) any company or association, whether incorporated or not, which contracts with the corporation for lighting or supplying water to any part of the City or insuring against fire any property of the corporation;

125—12—16A
Coimbatore City Municipal [1981 : T.N. Act 25
Corporation

(v) any company;

(vi) the sale to the corporation of any articles in which he regularly trades, or the purchase from the corporation of any articles in which he regularly trades:

Provided further that where any contract has been fully performed by the person by whom it has been entered into with the corporation, then such contract shall be deemed not to subsist by reason of the fact that the corporation has not performed its part of the contract either wholly or in part;

(d) employed as paid legal practitioner on behalf of the corporation or as legal practitioner against the corporation;

(e) a representative or officer of any association or union representing, or purporting to represent, any section of the corporation establishment or any class of employees of the corporation;

(f) an officer or servant holding office under this Act, or a Public Prosecutor or a Government Pleader;

(g) already a councillor whose term of office as such will not expire before his fresh election or co-option can take effect or has already been elected a councillor whose term of office has not yet commenced;

(h) in arrears of any kind due by him (otherwise than in a fiduciary capacity) to the corporation up to and inclusive of the previous year, in respect of which a bill, notice or direction has been duly served upon him and the time, if any, specified therein for payment has expired:

Provided that the persons concerned shall not incur the disqualification under this sub-section unless he has been given a reasonable opportunity by the commissioner for making his representation, if any; or

(i) debarred from practising as a legal practitioner.

(4) Notwithstanding anything contained in sub-section (1), or sub-section (2), the Government may direct that such conviction or sentence shall not operate as a disqualification.
(5) No person who is disqualified under section 84 shall be qualified for election or co-option as a councillor so long as the disqualification subsists.

59. (1) Subject to the provisions of section 62, a councillor shall cease to hold office as such if he—

(a) is sentenced by a criminal court to such punishment and for such offence as is described in sub-section (1) of section 58;

(b) is convicted of an offence punishable under the Protection of Civil Rights Act, 1955 (Central Act 22 of 1955);

(c) becomes of unsound mind and declared so by the competent court;

(d) applies to be adjudicated or is adjudicated as a bankrupt or insolvent;

(e) subject to the provisos to clause (c) of sub-section (3) of section 58, acquires any interest directly or indirectly, by himself or his partner, in any subsisting contract made with, or work being done for, the corporation except as a shareholder (other than a director in a company);

(f) is employed as paid legal practitioner on behalf of the corporation or accepts employment as legal practitioner against the corporation;

(g) becomes a representative or officer of any association or union representing, or purporting to represent, any section of the corporation establishment or any class of employees of the corporation;

(h) is appointed to any office or post referred to in clause (f) of sub-section (3) of section 58;

(i) is disqualified under section 84;

(j) ceases to reside in the City;

(k) fails to pay arrears of any kind due by him otherwise than in a fiduciary capacity) to the corporation, within three months after a bill, notice or direction has been served upon him under this Act, or where in the case of any arrear this Act does not require the service of any bill, notice or direction, within three months after
a notice requiring payment of the arrear (which notice it shall be the duty of the commissioner to serve at the earliest possible date) has been duly served upon him by the commissioner:

Provided that the persons concerned shall not incur the disqualification under this sub-section unless he has been given a reasonable opportunity by the commissioner for making his representation, if any;

(1) fails to attend the meetings of the council for a period of three consecutive months beginning from the date of the commencement of his term of office or of the last meeting he attended, or of his restoration to office as councillor under sub-section (4); as the case may be:

Provided that no meeting which a councillor does not attend shall be counted against him under this clause, if due notice of that meeting was not given to him:

Provided further that no meeting that was adjourned for want of quorum shall be counted against him under this sub-section.

Explanation.—A meeting held under sub-rule (2) of rule 3 of Schedule I or rule 6 of that Schedule shall not be deemed to be a meeting within the meaning of this clause;

(m) debarred from practising as a legal practitioner.

(2) Notwithstanding anything contained in clause (a) or clause (b) of sub-section (1) the Government may direct that such sentence or conviction shall not operate as a disqualification.

(3) Where a person ceases to be a councillor under clause (a) or clause (b) or clause (i) of sub-section (1), he shall be restored to office for such portion of the period for which he was elected or co-opted as may remain unexpired at the date of such restoration if and when the sentence, conviction, or order is annulled on an appeal or revision or the disqualification caused by the sentence or conviction or incurred under section 84 is removed by an order of the Government and any person elected or co-opted to fill the vacancy in the interim shall on such restoration vacate office.

(4) In the case of a person who has ceased to be a councillor in consequence of failure to attend meetings the matter shall be reported by the commissioner to the council at its next ordinary meeting and the council may at that meeting restore such person to office.

60. (1) A person who having held an office under the corporation has been dismissed from such office for corruption or for disloyalty to the State shall be disqualified for corruption for election or co-option as a councillor, for a period of five years from the date of such dismissal.

(2) For the purposes of sub-section (1), a certificate issued by the commissioner or such other person authorised by the commissioner, in this behalf that a person having held office under the corporation, has or has not been dismissed for corruption or for disloyalty to the State shall be conclusive proof of that fact:

Provided that no certificate to the effect that a person has been dismissed for corruption or for disloyalty to the State shall be issued unless an opportunity of being heard has been given to the said person.

61. (1) Notwithstanding anything contained in the Oaths Act, 1969 (Central Act 44 of 1969), every person who is elected or co-opted to be a councillor shall, before taking his seat, make, at a meeting of the council, an oath or affirmation in the following form, namely:—

I, A.B. having been elected or co-opted councillor of this council

swear in the name of God that I will bear true faith and allegiance to the Constitution of India as by-law established, that I will uphold the sovereignty and integrity of India and that I will faithfully discharge the duty upon which I am about to enter.

(2) Any person who having been elected or co-opted to be a councillor, fails to make, within three months of the date on which his term of office commences or at one of the first three meetings held after the said date, whichever is later, the oath or affirmation as laid down in sub-section (1) shall cease to hold his office and his seat shall be deemed to have become vacant.
(3) Any person who has been elected or co-opted to be a councillor shall not take his seat at a meeting of the council or do any act as such councillor unless he had made the oath or affirmation as laid down in sub-section (1).

(4) Notwithstanding anything contained in sub-section (3), the Mayor or Deputy Mayor or the chairman or a member of a standing committee, who has not made the oath or affirmation as a councillor shall be entitled to act as such Mayor, Deputy Mayor, chairman or member:

Provided that he makes the oath or affirmation and takes his seat at the first meeting of the council which he attends within two months after he is elected as Mayor, Deputy Mayor, chairman or member, as the case may be.

62. (1) Whenever it is alleged that any person who has been elected or co-opted as a councillor is disqualified under sub-section (1) of section 57, section 58, section 59, section 60, section 61 or section 84 and such person does not admit the allegation or whenever any councillor is himself in doubt whether or not he has become so disqualified for office, such councillor or any other councillor may and the commissioner, at the request of the council, or on a direction from the Government, shall apply to the subordinate judge having jurisdiction over the City or if no Subordinate Judge has such jurisdiction, to the District Munsif having such jurisdiction.

(2) The said Subordinate Judge or District Munsif, after making such inquiry as he deems necessary shall determine whether or not such person is disqualified under sub-section (1) of section 57, section 58, section 59, section 60, section 61 or section 84.

(3) Pending the decision under sub-section (2), the councillor shall be entitled to act as if he were not disqualified.

(4) (a) Against any decision under sub-section (2) any councillor may and the commissioner, at the request of the council, or on a direction from the Government, shall appeal to the District Judge having jurisdiction over the City.
(b) No such appeal shall be entertained after the expiry of thirty days from the date of the decision appealed from, unless such district judge is satisfied that the appellant had sufficient cause for not preferring the appeal within those days.

(5) Where an appeal has been preferred under sub-section(4) the district judge may, on sufficient cause being shown, stay the operation of the decision appealed from and in such a case, the decision appealed from shall be deemed never to have taken effect.

(6) The decision of the district judge on appeal under sub-section (4), and subject only to such decision, the decision of the subordinate judge or the district munsif under sub-section (2) shall be final.

General procedure for Election and Co-option.

63. The term of office of councillors shall, save as otherwise expressly provided in this Act, be six years beginning of office and expiring at noon on such date as the Government may, by notification, appoint in that behalf:

Provided that the Government may, by notifications, for sufficient cause, direct that the term of office of the councillors as a whole be extended or reduced by such period not exceeding one year as may be specified in the notification.

64. (1) (a) Ordinary vacancies in the office of elected councillors shall be filled at ordinary elections which shall, subject to the approval of the Government, be fixed by the commissioner to take place on such days within three months before the occurrence of the vacancies as he thinks fit:

Provided that the Government may, for sufficient cause, direct or permit the holding of any ordinary election after the occurrence of the vacancy.

(b) A casual vacancy in the office of an elected councillor shall be filled at a casual election which shall, subject to the approval of the Government, be fixed by the commissioner to take place as soon as may be after the occurrence of the vacancy:
Provided that no casual election shall be held to fill a vacancy occurring within six months before the date of retirement by efflux of time and that such vacancy shall be filled at the next ordinary election.

(2) Notwithstanding anything contained in this Act, the Government may, for sufficient cause, direct from time to time the postponement or alteration of the date of an ordinary or casual election or any stage of any such election.

(3) A councillor elected at a casual election shall enter upon office forthwith but shall hold office so long only as the councillor in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

(4) If a casual vacancy in the office of a co-opted councillor arises, the elected members of the council shall, in accordance with the rules made by the Government under the first proviso to sub-section (3) of section 5, co-opt to the council as its councillor a person who is a member of the Scheduled Castes or the Scheduled Tribes or who is a woman, as the case may be, and eligible for being elected as a councillor from any one of the divisions.

(5) The term of office of a councillor co-opted under sub-section (4), shall continue for so long only as the councillor in whose place he is co-opted would have been entitled to hold office if the vacancy had not occurred.

65. (1) If for any cause no councillor is elected at an ordinary election held under section 64, the retiring councillor, shall, if willing to serve, be deemed to have been re-elected.

(2) If, in any such case, the retiring councillor is not willing to serve or if at a casual election no councillor is elected, the commissioner shall fix a day for a fresh election.

(3) The term of office of a councillor elected or deemed to have been re-elected under this section shall expire at the time at which it would have expired if he had been elected at the ordinary or the casual election, as the case may be.

66. If there is an equality of votes between two or more candidates, the commissioner shall decide by drawing lots which candidate shall be deemed to have been elected.
67. All elections of the Mayor and Deputy Mayor and Notification of all elections or co-options of councillors and all elections of the chairman and members of the standing committee shall be notified in the Tamil Nadu Government Gazette.

68. (1) The Government may make rules regulating the procedure with regard to elections or co-options.

(2) Without prejudice to the generality of sub-section (1), such rules may—

(a) provide for the adjudication by the District Munsif's Court of disputes arising out of elections or co-options and for appeals in such cases to the Subordinate Judge's Court having jurisdiction, or if there is no such court to the district court having such jurisdiction and,

(b) provide for all matters not expressly provided for in this Act relating to the election of the Mayor, the Deputy Mayor or councillors including deposits to be made by candidates standing for election as councillors and the conditions under which such deposits may be forfeited:

Provided that the deposit required shall not exceed one hundred rupees.

69. Every officer, clerk, agent or other person performing any duty in connection with the recording or counting of votes at an election who, except for some purpose authorised by law, communicates to any person any information showing directly or indirectly for which candidate any voter has voted and every person who by any improper means, procures any such information, shall be punished with imprisonment which may extend to six months or with fine, or with both.

70. Notwithstanding anything contained in section 171-F of the Indian Penal Code (Central Act XLV of 1860), any person who in connection with an election under this Act commits an offence of personation punishable under that section, shall be punished with imprisonment for a term which shall not be less than six months and not more than two years and with fine.

71. Any person who in connection with an election under this Act promotes or attempts to promote on grounds of religion, race, caste, community or language, feelings of enmity between classes in connection with election.
enmity or hatred between different classes of the citizens of India shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

Prohibition of public meeting.

72. (1) No person shall convene, hold or attend any public meeting in any division within forty-eight hours before the date of termination of the poll or on the date or dates on which a poll is taken for an election in that division.

(2) Any person who contravenes the provision of sub-section (1) shall be punishable with fine which may extend to two hundred and fifty rupees.

Disturbances at election meetings.

73. (1) Any person who at a public meeting to which this section applies, acts, or incites others to act, in a disorderly manner for the purpose of preventing the transaction of the business for which the meeting was called shall be punishable with fine which may extend to two hundred and fifty rupees.

(2) This section applies to any public meeting of a political character held in any division between the earliest date for making nomination of candidates for an election and the date on which such election is held.

(3) If any police officer reasonably suspects any person of committing an offence under sub-section (1), he may, if requested so to do by the chairman of the meeting, require that person to declare to him immediately his name and address and, if that person refuses or fails so to declare his name and address, or if the police officer reasonably suspects him of giving a false name or address, the police officer may arrest him without warrant.

Restrictions on the printing of pamphlets, posters, etc.

74. (1) No person shall print or publish, or cause to be printed or published any election pamphlet or poster, which does not bear on its face the names and addresses of the printer and the publisher thereof.

(2) No person shall print or cause to be printed any election pamphlet or poster—

(a) unless a declaration as to the identity of the publisher thereof signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and
(b) unless, within a reasonable time after the printing of the document, one copy of the declaration is sent by the printer together with one copy of the document to the commissioner.

(3) For the purposes of this section—

(a) any process for multiplying copies of a document other than copying it by hand, shall be deemed to be printing and the expression 'printer' shall be construed accordingly; and

(b) "election pamphlet or poster" means any printed pamphlet, hand-bill or other document distributed for the purpose of promoting or prejudicing the election of a candidate or group of candidates or any placard or poster having reference to an election, but does not include any hand-bill, placard or poster merely announcing the date, time, place and other particulars of an election meeting or routine instructions to election agents or workers.

(4) Any person who contravenes any of the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees or with both.

75. (1) No person who is a returning officer, or an assistant returning officer or a presiding or polling officer at an election, or an officer or clerk appointed by the returning officer or the presiding officer to perform any duty in connection with an election shall in the conduct or the management of the election do any act (other than the giving of vote) for the furtherance of the prospects of the election of a candidate.

(2) No such person as aforesaid, and no member of a police force, shall endeavour—

(a) to persuade any person to give his vote at an election, or

(b) to dissuade any person from giving his vote at an election, or

(c) to influence the voting of any person at an election in any manner.

(3) Any person who contravenes the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.
Prohibition of canvassing in or near polling stations.

76. (1) No person shall, on the date or dates on which a poll is taken at any polling station, commit any of the following acts within the polling station or in any public or private place within a distance of one hundred metres of the polling station, namely:—

(a) canvassing for votes; or

(b) soliciting the vote of any elector; or

(c) persuading any elector not to vote for any particular candidate; or

(d) persuading any elector not to vote at the election; or

(e) exhibiting any notice or sign (other than official notice relating to the election).

(2) Any person who contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to two hundred and fifty rupees.

(3) An offence punishable under this section shall be cognizable.

Penalty for disorderly conduct in or near polling stations.

77. (1) No person shall, on the date or dates on which a poll is taken at any polling station,—

(a) use or operate within or at the entrance of the polling station or in any public or private place in the neighbourhood thereof, any apparatus for amplifying or reproducing the human voice, such as a megaphone or a loudspeaker, or

(b) shout, or otherwise act in a disorderly manner, within or at the entrance of the polling station or in any public or private place in the neighbourhood thereof, so as to cause annoyance to any person visiting the polling station for the poll, or so as to interfere with the work of the officers and other persons on duty at the polling station.

(2) Any person who contravenes or wilfully aids or abets the contravention of, the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to three months or with fine or with both.

(3) If the polling officer of a polling station has reason to believe that any person is committing or has committed an offence punishable under this section, he may direct any police officer to arrest such person and thereupon the police officer shall arrest him.
(4) Any police officer may take such steps, and use such force, as may be reasonably necessary for preventing any contravention of the provisions of sub-section (1) and may seize any apparatus used for such contravention.

Explanation.—In this section, the expression “polling officer” means the polling officer of a polling station or if there is a presiding officer at the polling station, such presiding officer.

78. (1) Any person who during the hours fixed for the poll at any polling station misconducts himself or fails to obey the lawful directions of the polling officer may be removed from the polling station by the polling officer or by any police officer on duty or by any person authorised in this behalf by such polling officer.

(2) The powers conferred by sub-section (1) shall not be exercised so as to prevent any elector who is otherwise entitled to vote at a polling station from having an opportunity of voting at that polling station.

(3) If any person who has been so removed from a polling station re-enters the polling station without the permission of the polling officer, he shall be punishable with imprisonment for a term which may extend to three months, or with fine or with both.

(4) An offence punishable under sub-section (3) shall be cognizable.

Explanation.—In this section, the expression “polling officer” has the same meaning as in section 77.

79. (1) No candidate or his agent or any other person with the consent of a candidate or his agent shall hire or procure whether on payment or otherwise any vehicle or vessel for the conveyance of any elector (other than the candidate himself, the members of his family or his agent) to or from any polling station:

Provided that nothing in this sub-section shall apply to—

(a) the hiring of a vehicle or vessel by an elector or several electors at their joint costs for the purpose of conveying him or them to or from the polling station, if the vehicle or vessel so hired is a vehicle or vessel not propelled by mechanical power; and
(b) the use of any public transport vehicle or vessel or any railway carriage by any elector at his own cost for the purpose of going to or coming from the polling station.

Explanation.—In this sub-section, the expression ‘vehicle’ means any vehicle used or capable of being used for the purpose of road transport, whether propelled by mechanical power or otherwise and whether used for drawing other vehicles or otherwise.

(2) Any person who contravenes the provisions of sub-section (1) at or in connection with an election shall be punishable with fine which may extend to two hundred and fifty rupees.

80. (1) If any person to whom this section applies is without reasonable cause guilty of any act or omission in breach of his official duty, he shall be punishable with fine which may extend to five hundred rupees.

(2) No suit or other legal proceeding shall lie against any such person for damage in respect of any such act or omission as aforesaid.

(3) The persons to whom this section applies are the returning officers, assistant returning officers, presiding officers, polling officers and any other person appointed to perform any duty in connection with the receipt of nominations or withdrawal of candidature, or the recording or counting of votes at an election; and the expression “official duty” shall for the purpose of this section be construed accordingly, but shall not include duties imposed otherwise than by or under this Act.

81. (1) Any person who at any election fraudulently takes, or attempts to take, a ballot paper out of a polling station, or wilfully aids or abets the doing of any such act, shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to five hundred rupees or with both.

(2) If the presiding officer of a polling station has reason to believe that any person is committing or has committed an offence punishable under sub-section (1), such officer may, before such person leaves the polling station arrest or direct a police officer to arrest such person and may search such person or cause him to be searched by a police officer.
Provided that when it is necessary to cause a woman to be searched, the search shall be made by another woman with strict regard to decency.

(3) Any ballot paper found upon the person arrested on search shall be made over for safe custody to a police officer by the presiding officer, or when the search is made by a police officer shall be kept by such officer in a safe custody.

(4) An offence punishable under sub-section (1) shall be cognizable.

82. (1) No person at an election shall—

(a) fraudulently deface or fraudulently destroy any nomination paper; or

(b) fraudulently deface, destroy or remove any list, notice or other document affixed by or under the authority of a returning officer; or

(c) fraudulently deface or fraudulently destroy any ballot paper or the official mark on any ballot paper; or

(d) without due authority supply any ballot paper to any person or receive any ballot paper from any person or be in possession of any ballot paper;

(e) fraudulently put into any ballot box anything other than the ballot paper which he is authorised by law to put in; or

(f) without due authority destroy, take, open or otherwise interfere with any ballot box or ballot papers then in use for the purposes of the election; or

(g) fraudulently or without due authority, as the case may be, attempt to do any of the foregoing acts or wilfully aid or abet the doing of any such acts.

(2) Any person who contravenes the provisions of sub-section (1) shall—

(a) if he is a returning officer or an assistant returning officer or a presiding officer at a polling station or any other officer or clerk employed on official duty in connection with the election, be punishable with imprisonment for a term which may extend to two years or with fine or with both;
(b) if he is any other person, be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(3) For the purposes of this section, a person shall be deemed to be on official duty if his duty is to take part in the conduct of an election or part of an election including the counting of votes or to be responsible after an election for the used ballot papers and other documents in connection with such election, but the expression "official duty" shall not include any duty imposed otherwise than by or under this Act.

(4) An offence punishable under clause (b) of sub-section (2) shall be cognizable.

83. No court shall take cognizance of any offence punishable under section 75 or under section 80 or under clause (a) of sub-section (2) of section 82 except on a complaint in writing made by order of or under authority from the Government.

84. Every person convicted of an offence punishable under any of the provisions of sections 69 to 82 of this Act or under Chapter IX-A of the Indian Penal Code (Central Act XLV of 1860) shall be disqualified from voting or from being elected in any election or co-opted as a councillor to which this Act applies or from holding except on a complaint in writing made by order of, or under authority from the Government.

Requisitioning of Property for election purposes.

85. (1) If it appears to the Government that in connection with an election under this Act—

(a) any premises other than residential buildings actually occupied are needed or are likely to be needed for the purpose of being used as a polling station or for the storage of ballot boxes after a poll has been taken, or

(b) any vehicle, vessel or animal is needed or is likely to be needed for the purpose of transport of ballot boxes to or from any polling station, or transport of members of the police force for maintaining order during the conduct of such election or transport of any officer or other person for performance of any duties in connection with such election,
the Government may, by order in writing, requisition such premises, or such vehicle, vessel or animal, as the case may be, and may make such further orders as may appear to them to be necessary or expedient in connection with the requisitioning:

Provided that no vehicle, vessel or animal which is being lawfully used by a candidate or his agent for any purpose connected with the election of such candidate shall be requisitioned under this sub-section until completion of the poll at such election.

(2) The requisition shall be effected by an order in writing addressed to the person deemed by the Government to be the owner or person in possession of the property, and such order shall be served on the person to whom it is addressed.

(3) Whenever any property is requisitioned under sub-section (1), the period of such requisition shall not extend beyond the period for which such property is required for any of the purposes mentioned in that sub-section.

(4) In this section—

(a) 'premises' means any land, building or part of a building and includes a hut, shed or other structure or any part thereof;

(b) 'vehicle' means any vehicle used or capable of being used for the purpose of road transport, whether propelled by mechanical power or otherwise.

86. (1) Whenever in pursuance of section 85 the payment of Government requisition any premises, there shall be paid compensation by the corporation to the persons interested compensation the amount of which shall be determined by the Government by taking into consideration the following, namely:—

(i) the rent payable in respect of the premises or if no rent is so payable the rent payable for similar premises in the locality:

Provided that the rent payable in respect of the premises to which the provisions of the Tamil Nadu Buildings (Lease and Rent Control) Act, 1960 (Tamil Nadu Act 18 of 1960) apply shall be the fair rent payable for the premises under that Act;
(ii) if in consequence of the requisition of the premises the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change:

Provided that where any person interested, being aggrieved by the amount of compensation so determined makes an application to the Government within one month from the date of service of the order determining the compensation for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Government may determine:

Provided further that where there is any dispute as to the title to receive the compensation or as to the apportionment of the amount of compensation it shall be referred by the Government to an arbitrator appointed in this behalf by the Government for determination and shall be determined in accordance with the decision of such arbitrator.

Explanation.—In this sub-section, the expression “person interested” means the person who was in actual possession of the premises requisitioned under section 85 immediately before the requisition or where no person was in such actual possession, the owner of such premises.

(2) Whenever in pursuance of section 85 the Government requisition any vehicle, vessel or animal there shall be paid by the corporation to the owner thereof compensation the amount of which shall be determined by the Government on the basis of the fares or rates prevailing in the locality for the hire of such vehicle, vessel or animal:

Provided that where the owner of such vehicle, vessel or animal being aggrieved by the amount of compensation so determined makes an application to the Government within one month from the date of service of the order determining the compensation for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Government may determine:

Provided further that where immediately before the requisitioning the vehicle or vessel was by virtue of a hire purchase agreement in the possession of a person other than the owner, the amount determined under this
sub-section as the total compensation payable in respect of the requisition shall be apportioned between that person, and the owner in such manner as they may agree upon, and in default of agreement in such manner as an arbitrator appointed by the Government in this behalf may decide.

87. The Government may, with a view to requisitioning any property under section 85 or determining the compensation payable under section 86 by order, require any person to furnish to such authority as may be specified in the order such information in his possession relating to such property as may be so specified.

88. (1) Any person authorised in this behalf by the Government may enter into any premises and inspect such premises and any vehicle, vessel or animal therein for the purpose of determining whether, and if so in what manner, an order under section 85 should be made in relation to such premises, vehicle, vessel, or animal or with a view to securing compliance with any order made under that section.

(2) In this section the expressions "premises" and "vehicle" shall have the same meaning as in section 85.

89. (1) Any person remaining in possession of any requisitioned premises in contravention of any order made under section 85 may be summarily evicted from the premises by any officer empowered by the Government in this behalf.

(2) Any officer so empowered may, after giving to any woman not appearing in public, reasonable warning and facility to withdraw, remove or open any lock or bolt or break open any door of any building or do any other act necessary for effecting such eviction.

90. (1) When any premises requisitioned under section 85 are to be released from requisition, the possession thereof shall be delivered to the person from whom possession was taken at the time when the premises were requisitioned, or if there were no such person to the person deemed by the Government to be the owner of such premises, and such delivery of possession shall be a full discharge of the Government from all liabilities in respect of such delivery, but shall not prejudice any rights in
respect of the premises which any other person may be entitled by due process of law to enforce against the person to whom possession of the premises is so delivered.

(2) Where the person to whom possession of any premises requisitioned under section 85 is to be given under sub-section (1) cannot be found or is not readily ascertainable or has no agent or any other person empowered to accept delivery on his behalf, the Government shall cause a notice declaring that such premises are released from requisition to be affixed in some conspicuous part of such premises and publish the notice in the Tamil Nadu Government Gazette.

(3) When a notice referred to in sub-section (2) is published in the Tamil Nadu Government Gazette, the premises specified in such notice shall cease to be subject to requisition on and from the date of such publication and be deemed to have been delivered to the person entitled to possession thereof, and the Government shall not be liable for any compensation or other claim in respect of such premises for any period after the said date.

91. The Government may, by notification, direct that any powers conferred or any duty imposed on the Government by any of the provisions of sections 85 to 90 shall, under such conditions, if any, as may be specified in the direction, be exercised or discharged by such officer or class of officers as may be so specified.

92. If any person contravenes any order made under section 85 or section 87, he shall be punishable with imprisonment for a term which may extend to one year or with fine or with both.

CHAPTER IV.

GENERAL POWERS OF MUNICIPAL AUTHORITIES AS TO PROPERTY, CONTRACTS AND ESTABLISHMENT.

Property.

93. The council may accept trusts relating exclusively to the furtherance of purposes to which the municipal fund may be applied.
94. Subject to the provisions of section 101, the commissioner may, for the purpose of this Act, acquire on behalf of the corporation movable or immovable property within or without the City or any interests in such property:

Provided that—

(a) the commissioner shall be bound by any resolution of the standing committee fixing terms, rates or maximum prices for a particular case or for any class of cases;

(b) the sanction of the standing committee shall be required for the exchange of any immovable property, for the taking of any property on lease for a term exceeding twelve months, or for the acceptance of any gift or bequest of property burdened by an obligation; and

(c) the sanction of the council shall be required—

(i) for the acceptance or acquisition of any immovable property if the value of the property which it is proposed to accept, acquire or give in exchange exceeds one thousand rupees;

(ii) for the taking of any property on lease for a term exceeding three years; or

(iii) for the acceptance of any gift or bequest of property burdened by an obligation, if the value of such property exceeds one thousand rupees.

95. (1) Subject to the provisions of section 101, the commissioner may, lease or dispose by sale or exchange of any corporation movable property the value of which does not exceed five thousand rupees in each instance, and of any corporation immovable property the value of which does not exceed ten thousand rupees, or grant for any term not exceeding twelve months a lease of any corporation immovable property or a lease or concession of any right of fishing or grazing or of gathering and taking fruit and the like:

Provided that every such disposal, lease or concession made or granted by the commissioner shall be reported to the standing committee within fifteen days.

(2) With the sanction of the standing committee, the commissioner may lease or dispose by sale or exchange of any corporation movable property the value of which
Objects not provided for by this Act.

Power of council to determine whether works shall be executed by contract. 96. Any immovable property which any municipal authority is authorized by this Act to acquire may be acquired under the provisions of the Land Acquisition Act, 1894 (Central Act I of 1894) and on payment of the compensation awarded under the said Act in respect of such property and of any other charges incurred in acquiring it, the said property shall vest in the corporation.

97. The Government may with the consent of the council transfer to the corporation the management of any institution or the execution of any work not provided for by this Act and it shall thereupon be lawful for the corporation to undertake such management or execution:

Provided that in every such case, the funds required for such management or execution shall be placed at the disposal of the corporation by the Government.

Contracts.

98. The council may determine either generally for any class of cases or specially for any particular case whether the commissioner shall execute works by contract or otherwise.
99. (1) The commissioner may sanction any estimate, the amount of which does not exceed fifty thousand rupees.

(2) When the amount of the estimate exceeds fifty thousand rupees, but does not exceed one lakh of rupees, the sanction of the concerned standing committee (other than the standing committee on taxation and finance) shall be required, and when the amount of the estimate exceeds one lakh of rupees but does not exceed two lakhs of rupees, the sanction of the standing committee on taxation and finance shall be required; and when the amount of the estimate exceeds two lakhs of rupees but does not exceed three lakhs of rupees, the sanction of the council shall be required; and when the amount of estimate exceeds three lakhs of rupees, the sanction of the Government shall be required.

100. (1) Where a project is framed for the execution of any work or series of works the entire estimated cost of which exceeds one lakh of rupees—

(a) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and shall lay the same,—

(i) before the standing committee on taxation and finance if the entire estimated cost exceeds one lakh of rupees but does not exceed two lakhs of rupees;

(ii) before the council if entire estimated cost exceeds two lakhs of rupees;

(b) the standing committee on taxation and finance or the council, as the case may be, shall consider the report and may reject the project or may approve it either in its entirety or subject to modifications.

(2) (a) Where the council approves the project and the entire estimated cost exceeds three lakhs of rupees, the report, subject to any modifications as aforesaid, shall be submitted to the Government;

(b) The Government may reject the project or may sanction it either in its entirety or subject to modification;

(c) The work shall not be commenced until the project has been sanctioned by the Government with or without modification.
(d) No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the Government.

101. (1) The council may enter into and perform all such contracts as it may consider necessary or expedient for carrying into effect the provisions of this Act.

(2) With respect to the making of contracts under or for any purpose of this Act, the following provisions shall have effect, namely:

(a) every contract shall be made on behalf of the corporation by the commissioner;

(b) no contract for any purpose which, in accordance with any provision of this Act, the commissioner may not carry out without the sanction or approval of one or the other municipal authorities, shall be made by him unless such sanction or approval has been given;

(c) contract involving an expenditure not exceeding five thousand rupees shall be made by the commissioner;

(d) no contract involving an expenditure exceeding five thousand rupees, but not exceeding fifty thousand rupees shall be made by the commissioner unless it has been sanctioned by the standing committee concerned (other than the standing committee on taxation and finance);

(e) no contract involving an expenditure exceeding fifty thousand rupees, but not exceeding two lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the standing committee on taxation and finance;

(f) no contract involving an expenditure exceeding two lakhs of rupees, shall be made by the commissioner unless it has been sanctioned by the council;

(g) every contract made by the commissioner involving an expenditure exceeding one thousand rupees but not exceeding five thousand rupees shall be reported to the standing committee within fifteen days after it has been made.
(3) The provisions of sub-section (2) shall apply to any variation of a contract involving an increase of more than ten percentum on the expenditure involved in the original contract.

(4) The power conferred by this section to make or sanction contract shall be subject to such rules as may be prescribed in regard to the conditions on which and the mode in which contracts may be made or sanctioned by or on behalf of the council.

102. (1) Every contract entered into by the commissioner on behalf of the corporation shall be entered into in such manner and form as would bind him if it were made on his own behalf and may in like manner and form be varied or discharged:

Provided that—

(a) the common seal of the corporation shall be affixed to every contract which, if made between private persons, would require to be under seal; and

(b) every contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding one thousand rupees shall be in writing and shall be sealed with the common seal of the corporation and shall specify—

(i) the work to be done or the materials or goods to be supplied, as the case may be;

(ii) the price to be paid for such work, materials or goods; and

(iii) in the case of a contract for work, the time within which the work or specified portions thereof shall be completed;

Provided further that individual dealer or firm may be exempted from executing such contracts after the commissioner has recorded in writing his reasons therefor.

(2) The common seal of the corporation shall remain in the custody of the commissioner and shall not be affixed to any contract or to other instrument except in the presence of the commissioner or of two members of the
standing committee and the commissioner or the said two members shall sign the contract or instrument in token that the same was sealed in his or their presence.

(3) No contract executed otherwise than as provided in this section shall be binding on the corporation.

103. (1) At least seven days before entering into any contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding five thousand rupees, the commissioner shall give notice by advertisement inviting tenders for such contract:

Provided that the standing committee in case the amount of contract exceeds five thousand rupees, but does not exceed fifty thousand rupees, and the council, in case the amount of the contract exceeds fifty thousand rupees, may, at the instance of the commissioner and for reasons which shall be recorded in its proceedings, authorise the commissioner to enter into a contract without inviting tenders.

(2) Where the amount of any contract does not exceed twenty-five thousand rupees, the commissioner, on receipt of the tenders in respect of such contract made in pursuance of the notice given under sub-section (1) may, subject to the provisions of section 101, accept any tender which appears to him, upon a view of all the circumstances, to be the most advantageous.

(3) Where the amount of any contract exceeds twenty-five thousand rupees, but does not exceed one lakh of rupees, the commissioner, on receipt on the tenders in respect of such contract made in pursuance of the notice given under sub-section (1), shall place the tenders before the standing committee on taxation and finance which may approve any tender which appears to it, upon a view of all the circumstances, to be the most advantageous, and thereupon the commissioner shall subject to the provisions of section 101, accept the tender so approved.

(4) Where the amount of any contract exceeds one lakh of rupees, the commissioner, on receipt of the tenders in respect of such contract made in pursuance of the notice given under sub-section (1) shall place the tenders before the council, which may approve any
tender which appears to it, upon a view of all the circumstances, to be the most advantageous, and thereupon the commissioner shall, subject to the provision of section 101, accept the tender so approved.

104. When work is given on contract at unit rates saving of certain and the number of units is not precisely determinable, such irregularities in the contract shall not be deemed to contravene the provisions of section 101, section 102 or section 103 merely by reason of the fact that the pecuniary limits therein laid down are eventually exceeded.

105. Subject to such rules as may be made by the Security for Government in this behalf, the commissioner shall take performance of sufficient security for the due performance of contracts. Every contract into which he enters after a tender has been accepted, and may take security for the due performance of any other contract into which he enters under this Act.

Establishment.

106. (1) In addition to the officers appointed under sub-section (2) of section 11, the corporation establishment shall consist of the following classes of officers, namely:—

Class I .. All heads of departments in the corporation other than officers appointed under sub-section (2) of section 11.

Class II .. All officers appointed to assist Class I officers.

Class III .. All others (not being persons holding posts in a service classified by the Government as a basic service) appointed to serve under the corporation.

Class IV .. All persons holding posts in a service classified by the Government as a basic service.
(2) (a) Every appointment to any post included in Class I shall be made by the Government.

(b) Every appointment to any post included in Class II shall be made by the council and shall be subject to confirmation by the Government.

(c) Every appointment to any post included in Class III or Class IV shall be made by the appointments committee consisting of the Mayor, the commissioner and one member elected by the council, which shall be established for the corporation.

107. Notwithstanding anything contained in this Act, the commissioner, may, in case of emergency, appoint temporarily such officers and servants as may in his opinion be required for the purposes of this Act and the employment of whom for any particular work has not been prohibited by any resolution of the council; and every appointment made shall be reported by the commissioner to the appointments committee at its next meeting.

108. (1) Save as otherwise provided in this Act, the classification, methods of recruitment, conditions of service, pay and allowance and discipline and conduct of the corporation establishment shall be regulated by rules made by Government in this behalf and such rules may provide for matters relating to the constitution of appeals committee for entertaining appeals in respect of any penalty imposed upon any member of the corporation establishment and other matters connected therewith:

Provided that any Class I or Class II officer may be removed from office by the Government:

Provided further that—

(i) the amount of any salary, leave and leave allowances, allowances for house rent, carriage hire, travelling expenses or any other allowances, gratuity or pension granted under the said rules shall in no case exceed what would be admissible in the case of Government servants of similar standing and status, and

(ii) the conditions under which such salary and allowances are granted or any leave, superannuation or retirement is sanctioned shall not be more favourable than those for the time being prescribed for such Government servants.
(2) The Government may—

(a) recover from the corporation the whole or such proportion of the salary and allowances paid to any Class I officer and such contribution towards his leave allowances, pension and provident fund as the Government may, by general or special order, determine;

(b) at any time, withdraw any Class I officer and appoint another in his place.

(3) Notwithstanding anything contained in section 106, but subject to such rules as may be made by the Government under sub-section (1), the commissioner may censure, fine, withhold promotion from, reduce, suspend, remove or dismiss any Class III or IV officer or other employee of the corporation except Class I and II officers for any breach of departmental rules or discipline or for carelessness, unfitness, neglect of duty or other misconduct.

(4) No officer or other employee of the corporation establishment shall be dismissed or removed or reduced in rank until he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him:

Provided that this sub-section shall not apply—

(a) where a person is dismissed or removed or reduced in rank on the ground of conduct which has led to his conviction on a criminal charge;

(b) where an authority empowered to dismiss or remove a person or to reduce him in rank is satisfied that for reasons to be recorded by that authority in writing, it is not reasonably practicable to give to that person an opportunity of showing cause; or

(c) where an authority empowered to dismiss or remove a person or to reduce him in ranks is satisfied that in the interests of the security of the State it is not expedient to give to that person such an opportunity.

(5) If any question arises whether it is reasonably practicable to give to any person an opportunity of showing cause under sub-section (4) or whether in the interests of the security of the State, it is not expedient to give to
any person such an opportunity under that sub-section, the decision thereon of the authority empowered to dismiss or remove such person or to reduce him in rank, as the case may be, shall be final.

(6) Every officer of the corporation establishment shall be a wholetime officer of the corporation and no such officer shall undertake any work unconnected with his office without the permission of the commissioner:

Provided that the order of the commissioner granting such permission shall be placed before the next meeting of the council.

109. (1) If a vacancy occurs in any post included in Class II or any new post in the said Class is created, the council shall within three months appoint any qualified and suitable person to hold such post.

(2) If the Government refuse to confirm the appointment so made, the council shall appoint some other qualified and suitable person within forty-five days from the receipt of the order refusing confirmation.

(3) In default of any appointment being made in accordance with sub-section (1) or sub-section (2), as the case may be, the Government may appoint a person who in their opinion, is qualified and suitable to hold the post and such person shall be deemed to have been appointed by the council.

(4) Pending an appointment under sub-section (1) or sub-section (2), the council may appoint a person to hold the post temporarily and assign to him such salary as it may think fit.

110. (1) If any Class I or Class II officer is a civil or military officer in the service of the Government and if any other officer or servant serving or having served under the corporation is or has been transferred from or to the service of the Government or is employed partly under the Government and partly under the corporation, he shall be entitled to leave and other privileges in accordance with the rules and regulations of the branch of the Government service to which he belongs and in force for the time being and the corporation shall make such contribution towards his leave allowances.
pensions, and provident funds and may be required to be made by him or on his behalf under the rules and regulations of the branch of the Government service to which he belongs.

(2) If any such officer is not a civil or military officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and the proportions of his pensionary or provident fund contribution payable respectively from his salary and from the municipal fund shall be governed by rules framed by the Government:

Provided that—

(a) the amount of any such leave and leave allowances, allowances for house rent, carriage hire, travelling expenses or any other allowances, gratuity or pension shall in no case exceed what would be admissible in the case of Government servants of similar standing and status; and

(b) the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned shall not be more favourable than those for the time being prescribed for such Government servants.

111. In the event of the occurrence of any unusual mortality or the prevalence or apprehended outbreak of any infectious disease within the City, the Government, if they consider immediate action is necessary, may of their own motion appoint a special health officer wholly or partly at the expense of the municipal fund:

Provided that—

(a) the duration of the special health officer shall not exceed six months; and

(b) the corporation shall not be bound to pay more than one thousand five hundred rupees per mensem on account thereof.

112. (1) The commissioner shall lay before the appointment of the officers other than Class I officers and servants who should in his opinion constitute the corporation establishment.
(2) The appointments committee may either approve or amend such schedule as it thinks fit and shall lay it before the council with its remarks, if any.

(3) The council shall sanction such schedule with or without modifications as it thinks fit.

(4) The commissioner may, from time to time, lay before the appointments committee for its remarks, if any, his proposals to amend the schedule sanctioned by the council under sub-section (3). The proposals of the commissioner together with the remarks of the appointments committee thereon shall be placed before the council. The council may either approve, reject or modify the amendments aforesaid.

(5) No new post in the corporation establishment, the maximum monthly salary of which exceeds eight hundred rupees, shall be created by the council without the sanction of the Government.

113. (1) The authority competent to grant leave to the officers and servants of the corporation shall be the commissioner.

(2) In the case of commissioner, leave may be granted by the Government.

114. Subject to the provisions of this Act and the rules, the commissioner shall prescribe the duties of the corporation establishment and exercise supervision and control over their acts and proceedings.

115. Notwithstanding anything contained in this Act, the Government may, by notification, constitute any class of officers or servants of the corporation into a civil service for the State of Tamil Nadu.

116. Notwithstanding anything contained in this Act or in the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) the Government shall have power—

(a) to transfer any officer or servant of the corporation to the service of the municipal corporation of Madras constituted under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the municipal corporation of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or any other municipal corporation that may be constituted under any law or any munici-
palty constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or to transfer any officer or servant of any such municipality or the municipal corporation of Madras or the municipal corporation of Madurai or any other municipal corporation that may be constituted under any law to the service of the corporation.

(b) to issue such general or special directions as they may think necessary for the purpose of giving due effect to any transfer made under clause (a).

CHAPTER V.
TAXATION.
General.

117. The council may levy—

(a) a property tax ;
(b) a profession tax ;
(c) a tax on carriages and animals ;
(d) a tax on carts ;
(e) a tax on advertisements other than advertisements published in the newspapers ; and
(f) a duty on certain transfers of property in the form of surcharge on stamp duty.

118. Any resolution of the council determining to levy a tax shall specify the rate at which and the date from which any such tax shall be levied : 

Provided that before passing a 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 Tamil newspaper and on the notice board of the municipal office and in such other places within the City as may be specified by the council and by beat of drum, of its intention, fix a reasonable period not being less than one month for submission of objections and consider the objections, if any, received within the period specified:

Provided further that any resolution abolishing an existing tax or reducing the rate at which a tax is levied shall be immediately reported to the Government and in cases where there is any outstanding loan due from the
corporation to the Central or to any State Government or to the public or to any other local authority, such abolition or reduction shall not be carried into effect without the sanction of the Government:

Provided also that, where any resolution under this section has taken effect for a particular half-year, no proposal to alter the rates or date fixed in such resolution so far as that half-year is concerned shall, without the sanction of or direction from, the Government, be taken into consideration by the council.

119. When the council shall have determined subject to the provisions of sections 117 and 118 to levy any tax for the first time or at a new rate, the commissioner shall forthwith publish a notification in the District Gazette and by beat of drum specifying the rate at which, the date from which and the period, if any, for which such tax shall be levied.

120. Nothing in this Chapter shall authorise the council to levy any tax which the State Legislature has no power to impose in the State under the Constitution:

Provided that any such tax which, immediately before the commencement of the Constitution, was being lawfully levied by council may continue to be levied until provisions to the contrary is made by Parliament by law.

The property tax.

121. (1) If the council by resolution determines that a property tax for general purposes shall be levied, such tax shall be levied on all buildings and lands within the City save those exempted by or under this Act or any other law.

(2) Save as otherwise provided in this Act, the property tax shall be levied at such percentage of the annual value of buildings, or lands which are occupied by, or adjacent and appurtenant to buildings or both, as may be fixed by the council subject to the provisions of section 118:

Provided that the aggregate of the percentages so fixed shall not in the case of any land or building be less than fifteen and a half per cent or greater than thirty-five per cent of its annual value.
(3) For the purpose of assessing the property tax the annual value of any building or land shall be determined by the commissioner:

Provided that the annual value of any building or land the tax for which is payable by the commissioner shall be determined by the Mayor.

(4) (a) Save as otherwise provided in clause (b), the council shall, in the case of lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings, levy the property tax on the capital value of such lands at such percentages as it may fix which shall not exceed six per cent of their capital value;

(b) In the case of railway lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings, the council shall levy property tax on the annual value of such lands at such percentages which shall not exceed seventeen and one-third per cent of their annual value and the Government shall have power to make rules regarding the manner in which, the person or persons by whom and the intervals at which the annual value of such lands shall be estimated or revised, and they may also by such rules, restrict or modify the application of the provisions contained in Schedule II to such lands.

(5) (a) The council shall, in the case of lands used exclusively for agricultural purposes, levy property tax at such proportions as it may fix, of the annual value of such lands calculated in the manner specified in clause (b):

Provided that the proportion shall not exceed the maximum, if any, fixed by the Government.

(b) (i) In the case of lands held direct from Government on ryotwari tenure or on lease or licence, the assessment, lease amount, royalty or other sum payable to Government for the lands together with any water-rate which may be payable for their irrigation, shall be taken to be the annual value;

(ii) In the case of lands held on any tenure other than ryotwari tenure, the annual rent payable to the landholder, sub-landholder or any other intermediate landholder holding on an under-tenure created, continued or
recognized by a landholder or sub-landholder, as the case may be, by his tenants together with any water-rate which may be payable for their irrigation, shall be taken to be the annual value; and where such lands are occupied by the owner himself or by any person holding the same from him free of rent or at a favourable rent, the annual value shall be calculated according to the rates of rent usually paid by occupancy ryots for ryoti lands in the neighbourhood with similar advantages, together with any water-rate which may be payable for the irrigation of the lands so occupied;

(iii) In the case of lands, the assessment of rent which is paid in kind, the annual value shall be calculated according to the rates of rent established or paid for neighbouring lands of a similar description and quality, together with any water-rate which may be payable for the irrigation of the lands first mentioned;

(c) If such lands be occupied by tenants, the council shall levy the taxes in equal shares, from the landholder and the tenant respectively;

(d) Subject to any rules which the Government may make in this behalf, the commissioner shall have the power to require the staff of the Land Revenue Department to collect the taxes due to the council in respect of such lands on payment of such remuneration not exceeding five per centum of the gross sum collected as the district collector having jurisdiction over the City of Coimbatore may, by general or special order determine.

122. (1) Every building shall be assessed together with its site and other adjacent premises occupied as an appurtenance thereto unless the owner of the building is a different person from the owner of such site or premises.

(2) The annual value of lands and buildings shall be deemed to be the gross annual rent at which they may reasonably be expected to let from month to month or from year to year less a deduction, in the case of buildings, of ten per cent of that portion of such annual rent which is attributable to the buildings alone, apart from their sites and the adjacent lands occupied as an appurtenance.

Coimbatore City  
Municipal Corporation  

therefore; and the said deduction shall be in lieu of all allowances for repairs or on any other account whatever:

Provided that—

(a) in the case of—

(i) any State Government or railway building, or

(ii) any building of a class not ordinarily let the gross annual value of which cannot, in the opinion of the commissioner, be estimated,

the annual value of the premises shall be deemed to be six per centum of the total of the estimated market value of the land and the estimated present cost of erecting the building after deducting for depreciation a reasonable amount which shall in no case be less than ten per centum of such cost;

(b) in calculating the value of any land or building, the value of any plant or machinery, on such land or in such building shall be excluded, but all fixtures including lifts and electric and other fittings which add to the convenience of the building shall be valued, subject in the case of a lift to such deduction from the valuation as may be prescribed by the council on account of the cost of repairs to maintenance of and attendance on, such lift:

Provided further that where the annual value of any land or building is attributable partly to the use of such land or building or any portion thereof for the display of any advertisement or advertisements and tax is levied under this Act in respect of such advertisement or advertisements, the annual value of such land or building for the purpose of assessing the property tax thereon shall be ascertained as if such land, building or portion is not used for the display of such advertisement or advertisements.

(3) The Government shall have power to make rules regarding the manner in which, the person or persons by whom and the intervals at which, the value of the land, the present cost of erecting the building and the amount to be deducted for depreciation, shall be estimated or revised, in any case or class of cases to which clause (a) of the proviso to sub-section (2) applies, and they may, by such rules, restrict or modify the application of the provisions contained in Schedule II to such case or class of cases.
123. The following buildings and lands shall be exempt from the property tax—

(a) places set apart for public worship and either actually so used or used for no other purpose;

(b) choultries for the occupation of which no rent is charged and choultries the rent charged for the occupation of which is used exclusively for charitable purposes;

(c) places used for the charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by the council;

(d) such ancient monuments protected under the Ancient Monuments Preservation Act, 1904 (Central Act VII of 1904) and such ancient and historical monuments declared by or under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958) to be of national importance and also such ancient monuments and archaeological sites and remains protected under the Tamil Nadu Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1966 (Tamil Nadu Act 25 of 1966), or parts thereof as are not used as residential quarters or public office;

(e) charitable hospitals and dispensaries but not including residential quarters attached thereto;

(f) such hospitals and dispensaries maintained by railway administration as may from time to time be notified by the Government, but not including residential quarters attached thereto;

(g) burial and burning grounds included in the book kept in the municipal office under section 404;

(h) any building or land the annual value of which is less than one hundred and nineteen rupees provided that the owner thereof is not liable to profession tax or income-tax and provided further that no other building or land is owned by him or the aggregate annual value of all the buildings and lands owned by him is less than one hundred and nineteen rupees;

(i) the bed of any river or canal or any river or canal belonging to Government and which do not provide any income to the Government or any Government land.
set apart for recreation purposes or any other Government property being neither building nor land from which in the opinion of the Government any income could not be derived, as may from time to time be notified by the Government;

(j) any building or land owned by the Central Government:

Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt from property tax any building or land for which rent is payable by the person or persons using the same for the purposes referred to in the said clauses.

124. The rates of property tax fixed by the council may be proportionate to the value of each building or land or may advance in systematic progression with the value of the building or land, but shall in no case decrease as the value of the building or land, increases. When a progressive rate has been adopted by the council, it shall prescribe the principles of classification (as that a certain sum which shall be tax free shall be deducted from the assessment of each building or land or that the progression shall be from a certain percentage in the lowest to a certain percentage in the highest class) and the precise number and limits of each class:

Provided that—

(a) the council, may with the sanction of the Government, exempt any local area, from the whole or a portion of such tax on the ground that such area is not deriving any or the full benefit from the water-supply and drainage or from the lighting system;

(b) in the case of any land which is not appurtenant to any building or which is occupied by or appurtenant to huts, the commissioner may assess the land or premises, as the case may be, with reference to extent in lieu of annual value and at such rates as he may himself determine subject to the maximum of rupees two per three square metres.

125. The property tax on buildings and lands shall, subject to the prior payment of the land revenue, if any, due to the Government thereon be a first charge upon the movables,
said building; or lands and upon the movable property, if any ground within or upon such buildings or lands and belonging to the person liable to such tax.

126. The property tax shall be levied every half-year and shall, save as otherwise expressly provided in Schedule II be paid by the owner of the assessed premises within fifteen days after the commencement of the half-year.

127. (1) When any building whether ordinarily let or occupied by the owner himself has been vacant and unlet for ninety or more consecutive days in any half-year, the commissioner shall remit so much, not exceeding one half of such portion of the tax as relates to the building only as is proportionate to the number of days during which the building was vacant and unlet in the half-year.

(2) Every claim for remission under sub-section (1) shall be made during the half-year in respect of which the remission is sought or in the following half-year and not afterwards.

(a) No claim for such remission shall be entertained unless the owner of the building or his agent has previously thereto delivered a notice to the commissioner,—

(i) that the building is vacant and unlet; or

(ii) that the building will be vacant and unlet from a specified date either in the half-year in which notice is delivered or in the succeeding half-year.

(b) The period in respect of which the remission is made shall be calculated—

(i) if remission is sought in respect of the half-year in which notice is delivered, from the date of delivery of the notice or from the date on which the building became vacant and unlet, whichever is later; and

(ii) if remission is sought in respect of the half-year succeeding that in which the notice is delivered, from the commencement of the half-year in respect of which remission is sought or from the date on which the building became vacant and unlet, whichever is later.

(c) Every notice under clause (a) shall expire with the half-year succeeding that during which it is so delivered, and shall have no effect thereafter.
128. (1) Whenever the title of any person primarily liable to the payment of the property tax on any premises to or over such premises, is transferred, the person whose title is transferred and the person to whom the same shall be transferred shall, within three months after the execution of the instrument of transfer or after its registration if it be registered or after the transfer is effected, if no instrument be executed, give notice of such transfer to the commissioner.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the commissioner within one year from the death of the deceased.

(3) The notice to be given under this section shall be in such form as the commissioner may direct and the transferee or the person to whom the title passes, as the case may be, shall if so required, be bound to produce before the commissioner, any document evidencing the transfer or succession.

(4) Every person who makes a transfer as aforesaid without giving such notice to the commissioner shall in addition to any other liability which he may incur through such neglect continue to be liable for the payment of the property tax assessed on the premises transferred until he gives notice or until the transfer shall have been recorded in the municipal registers, but nothing in this section shall be held to affect—

(a) the liability of the transferee for the payment of the said tax; or

(b) the prior claim of the corporation under section 125.

129.(1) (a) If any building in the City is constructed or reconstructed, the owner shall give notice thereof to the commissioner within fifteen days from the date of completion or occupation of the building whichever is earlier; Owner's obligation to give notice of construction or reconstruction or demolition of building.

(b) If such date falls within the last two months of a half-year, the owner shall, subject to notice being given under clause (a) be entitled to a remission of the whole of the tax or enhanced tax, as the case may be, payable in respect of the building only for that half-year;
(c) If such date falls within the first four months of a half-year, the owner shall subject to notice being given under clause (a), be entitled to a remission of so much, not exceeding a half of the tax or enhanced tax, as the case may be, payable in respect of the building only, for that half-year as is proportionate to the number of days in that half-year preceding such date.

(2) (a) If any building in the City is demolished or destroyed, the owner shall, until notice thereof is given to the commissioner, be liable for the payment of the property tax for which he would have been liable had the building not been demolished or destroyed;

(b) If such notice is given within the first two months of a half-year the owner shall be entitled to a remission of the whole of the tax payable in respect of the building only, for the half-year;

(c) If such notice is given within the last four months of a half-year, the owner shall be entitled to a remission of so much, not exceeding a half, of the tax payable in respect of the building only for that half-year as is proportionate to the number of days in that half-year succeeding the demolition or destruction, as the case may be.

130. (1) If any area is included in the City, the owner of every building or land in such area shall—

(a) if the date of such inclusion falls within the last two months of a half-year, not be liable to pay any property tax in respect thereof for that half-year; and

(b) if such date falls within the first four months of a half-year, be entitled to a remission of so much, not exceeding a half, of the property tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.
(2) If any area is excluded from the City, the owner of every building or land in such area shall be entitled—

(a) if the date of such exclusion falls within the first two months of a half-year, to a remission of the whole of the property tax payable in respect thereof for that half-year; and

(b) if such date falls within the last four months of a half-year, to a remission of so much, not exceeding a half of the property tax payable in respect thereof for that half-year as is proportionate to the number of days in that half-year succeeding such date.

(3) No remission shall be granted under sub-section (2) in respect of any building or land unless an application for such remission is made to the commissioner within three months from the date of the exclusion of the area in which the building or land is situated.

131. The commissioner may at his discretion condone Power of omission to give notice under sections 127, 128 or 129, commissioner to condone omission to give notice. or any application under section 130, giving his reasons in writing for every such condonation.

132. (1) For the purpose of assessing the property tax the commissioner may, by notice, call on the owner or occupier of any building or land to furnish him within thirty days after the service of the notice where the notice is served upon the Government, a railway administration or a company and within fifteen days after such service in other cases with returns of the rent payable for the building or land, the cost of erecting the building and the measurement of the land and with such other information as the commissioner may require, and every owner or occupier upon whom any such notice is served shall be bound to comply with it and to make true return to the best of his knowledge or belief.

(2) For the purpose aforesaid the commissioner may enter, inspect, survey and measure any building or land, after giving twenty-four hours notice to the owner or occupier.
Profession tax. 133. (1) If the council by a resolution determines that profession tax shall be levied, every company which after the date specified in the notification published under section 119 transacts business in the City for not less than sixty days in the aggregate in any half-year and every person, who after the said date, in any half-year—

(a) exercises a profession, art or calling or transacts business or holds any appointment, public or private—

(i) within the City for not less than sixty days in the aggregate, or

(ii) outside the City but who resides in the City for not less than sixty days in the aggregate, or

(b) resides in the City for not less than sixty days in the aggregate and is in receipt of any income from investments,

shall pay a half-yearly tax assessed in accordance with the rules in Schedule II, but in no case exceeding one hundred and twenty-five rupees per half-year.

(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1) as being liable to the tax.

(3) If a company or person proves that it or he has paid the sum due on account of the profession tax levied under this Act or any other Tamil Nadu Act, or the companies or profession tax levied under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), or profession tax under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), or any tax of the nature of a profession tax imposed under the Cantonments Act, 1924 (Central Act II of 1924), for the same half-year to any local authority or cantonment authority in the State of Tamil Nadu, such company or person shall not be liable, by reason merely of change of place of business, exercise of profession, art or calling, appointment or residence to pay to any other local authority or cantonment authority more than the difference between such sum and the amount to which it or he is otherwise liable for the profession or companies tax for the half-year under this Act, or any of the aforesaid Acts.
(4) Nothing contained in this section shall be deemed to render a person who resides within the local limits of any local authority or cantonment and exercises his profession, art or calling or transacts business or holds any appointment within the limits of any other local authority or cantonment liable to profession tax for more than the higher of the amounts of the tax leviable by any of the local authorities or cantonments. In such a case the Government shall apportion the tax between the local authorities including cantonments in such manner as they may deem fit and the decision of the Government shall be final:

Provided that where one of the local authorities concerned is the port authority of a major port or a cantonment authority, the decision of the Government shall be subject to the concurrence of the Central Government.

134. The profession tax leviable from a firm, association or joint Hindu family may be levied from any adult member of the firm, association or family.

135. (1) If a company or person employs a servant or agent to represent it or him for the purpose of transacting business in the City, such company or person shall be deemed to transact business in the City and such servant or agent shall be liable for the profession tax in respect of the business of such company or person, whether or not such servant or agent has power to make binding contracts on behalf of such company or person.

(2) Where one company or person is the agent of another company or person, the former company or person shall not be liable separately to the profession tax, on the same income as that of the principal.

136. If the profession tax due from any company or person is not paid, the commissioner shall cause a notice to be served on such company or person to pay it within fifteen days of the date of such service.

137. All statements made, returns furnished or accounts or documents produced in connection with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to the public.
Requisition on owner or occupier to furnish list of persons liable to tax.

138. The commissioner may by notice require the owner or occupier of any building or land and every secretary or manager of a hotel, boarding or lodging house, club or residential chambers to furnish within a specified time a list in writing containing the names and residential addresses of all persons occupying such building, land, hotel, boarding or lodging house, club or residential chambers and specifying the profession, art, calling on appointment of every such person and the rent if any, paid by him and the period of such occupation.

Requisition of employers or their representatives to furnish list.

139. The commissioner may by notice require any employer or the head or secretary or manager of any public or private office, hotel, boarding house or club or of a firm or company—

(a) to furnish within a specified time a list in writing of the names and residential addresses of all persons employed by such employer or by such office, hotel, boarding house, club, firm or company as officers, servants, dubashes, agents, suppliers or contractors, with a statement of the salary or income of such employed persons, and

(b) to furnish particulars in regard to any company of which such employer, head, secretary or manager, as the case may be, is the agent.

140. (1) Every employer shall, on receipt of a requisition from the commissioner, deduct from the salary or wages of any person employed by the employer as an officer or a servant or from any sum payable by the employer to any person employed by the employer as dubash, agent, supplier or contractor, such amount of profession tax as may be specified in such requisition, as being due from such employed person.

Explanation.—In this sub-section "employer" includes the head or secretary or manager of any public or private office, hotel, boarding house, club, firm or company.

(2) Every person responsible for making any deduction under sub-section (1) may, at the time of making the deduction, increase or reduce the amount to be deducted under sub-section (1) for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct during the half-year.
(3) Any deduction made in accordance with the provisions of sub-sections (1) and (2) and paid to the corporation shall be treated as a payment of profession tax on behalf of the person from whose salary or wages the deduction was made or on behalf of the person to whom the sum from which the deduction was made is payable and credit shall be given to him for the amount so deducted on the production of the certificate furnished under sub-section (5) in respect of the profession tax, if any, due from that person for the relevant half-year under this Act.

(4) Any sum deducted in accordance with the provisions of sub-sections (1) and (2) shall be paid within the prescribed time to the credit of the corporation.

(5) Every person making the deduction under sub-section (1) or sub-section (2), shall, at the time of payment of the salary or wages or sum, furnish to the person to whom such payment is made a certificate to the effect that profession tax has been deducted, and specifying the amount so deducted and such other particulars as may be prescribed.

(6) Where profession tax due from any employed person is deducted under sub-section (1) or sub-section (2), the person from whose salary or wages the deduction was made or the person to whom the sum from which the deduction was made is payable shall not be called upon to pay the tax himself to the extent to which tax has been so deducted.

(7) Every person making the deduction under sub-section (1) or sub-section (2) shall prepare and, within such period as may be prescribed after the expiry of the half-year, deliver or cause to be delivered to the commissioner in the prescribed form and verified in the prescribed manner, a return in writing showing the name and residential address of every person from whose salary or wages deduction was made under sub-section (1) or sub-section (2), and of every person to whom the sum from which such deduction was made is payable, the amount so deducted, and the half-year to which the deduction relates.

(8) If any person responsible for making any deduction under sub-section (1) or sub-section (2) fails to comply with any of the provisions of this section, he shall be punishable with fine which may extend to five hundred rupees.
Provided that nothing contained in this sub-section shall apply to the Central or any State Government or any officer of any such Government.

(9) The provisions of this section shall apply notwithstanding any law to the contrary for the time being in force.

Special exemption from profession tax.

141. Notwithstanding anything contained in this Act, any amount paid by way of pension by the Central or any State Government or any local or other authority or any other employer to any person on the eve of his retirement from service, shall be exempt from the levy of profession tax under this Act.

TAX ON CARRIAGES AND ANIMALS.

142. (1) If the council by a resolution determines that a tax on carriages and animals shall be levied, the commissioner shall levy the said tax half-yearly on carriages and animals kept within the City which are of the kinds specified in Schedule II.

(2) The rates of the tax shall be determined by the council, provided always that they shall not exceed the maximum laid down in Schedule II.

Liability to tax according to period for which carriage or animal has been kept.

143. (1) Every person having possession, custody or control of any taxable carriage or animal shall be liable for the full half-yearly tax if the carriage or animal has been kept within the City for an aggregate period of not less than sixty days in the half-year.

(2) If such aggregate period exceeds fifteen days but is less than sixty days, a moiety only of the half-yearly tax shall be leviable.

(3) If such aggregate period does not exceed fifteen days, no tax shall be leviable for the half-year.

(4) Every person having possession, custody or control of any taxable carriage or animal within the City shall, until the contrary is shown, be presumed to have kept the same within the City for sixty days in the half-year.
(5) Notwithstanding anything contained in sub-
sections (1) and (2), no person shall be liable—

(a) to taxation during any half-year on account
of any carriage or animal in respect of which the full tax
for the same half-year has already been paid by some other
person; or

(b) to taxation on account of any carriage or
animal in respect of which tax has already been paid to
any other local authority or cantonment authority, whether
under this Act or any other Tamil Nadu Act or the Canton-
ments Act, 1924 (Central Act II of 1924), more than the
excess, if any, of the tax payable in the City in respect of
such carriage or animal over the tax already
paid to the other local authority or cantonment authority.

144. The carriage and animal tax shall not be levied on— Exemption from
carriage and
animal tax.

(a) carriages and animals belonging to the Govern-
ment;

(b) carriages and animals belonging to members of
the police or to officers or servants of the corporation
employed on out-door duties, provided that the exemp-
tion under this clause shall extend only to a carriage or animal
required to be kept by any such member, officer or servant
for the discharge of his official duties;

(c) carriages and animals kept solely for sale by
carriagemakers and dealers;

(d) carriages which have been under repair or
standing at a carriagemaker's during the whole of the half-
year;

(e) animals which during the whole of the half-year
have been kept in any institution for the reception of infirm
or disused animals or which are certified by a veterinary
surgeon to have been unfit for use during the whole of the
half-year.

145. With the sanction of the council or in accordance Composition.
with regulations framed by that body, the commissioner
may compound, for any period not exceeding one year,
with any livery stable-keeper or other person keeping
carriages and animals for sale or hire, for a certain sum
to be paid in lieu of the carriage and animal tax.

125—12—19A
146. (1) The commissioner may by notice require the occupier of any premises to furnish him with a statement—

(a) showing the name and address of every person who has possession, custody or control of any carriage or animal which is kept in such premises and is liable to the carriage and animal tax;

(b) containing a description of every such carriage or animal.

(2) The occupier shall sign the statement and transmit it to the municipal office within one week from the date of his receipt of the notice.

147. (1) The commissioner shall send to every person supposed to have become liable to the payment of the tax on carriages and animals a printed table to be filled up with such information respecting the carriages and animals kept by him as the commissioner considers necessary for the assessment of the tax.

(2) Such table shall be filled up with such information in writing, signed and dated and returned within one week of its receipt to the municipal office by the person to whom it has been sent.

(3) On the expiry of the period of one week referred to in sub-section (2) the commissioner shall cause a notice to be served on such person requiring him to pay within fifteen days of the date of such service the sum for which in the opinion of the commissioner such person is liable on account of the tax on carriages and animals.

148. When any person pays the amount of tax due in respect of any carriage or animal, the commissioner shall grant him a licence to keep such carriage or animal for the period to which the payment relates.

149. (1) The commissioner shall direct that a municipal number shall be affixed to every carriage kept within the City.

(2) The numbers affixed under sub-section (1) shall be registered in the municipal office.

150. (1) The Government may, by rules made in this Registration and control of taxable carriages or animals, require—

(a) the registration, by the registration authority appointed by the commissioner in this behalf, of any taxable carriage or animal kept within the City;

(b) prescribe the form to be used and the conditions to be complied with in the making of application for the registration of such carriage or animal and the procedure in the matter of such application;

(c) prescribe the period within which and the authority to which an appeal may be preferred by any person aggrieved by any decision of the registration authority refusing to register any such carriage or animal and the procedure to be followed in presenting and disposing of any such appeal;

(d) require that a metal token to be issued by the registration authority shall be attached to every registered carriage or animal;

(e) require that any taxable carriage or animal which has not been registered or to which such token is not attached shall, if found in any public place, be detained at a place set apart for the purpose;

(f) provide that any such carriage or animal shall be liable to be destroyed or otherwise disposed of unless it is claimed and the fee in respect thereof is paid within one week; and

(g) fix the fees which shall be payable for such registration, appeal and metal token and such detention.

(2) No damage shall be payable in respect of any carriage or animal destroyed or otherwise disposed of under this section.

Tax on carts.

151. If the council by a resolution determines that a General provisions regarding cart tax shall be levied on carts, the commissioner shall levy the said tax half-yearly at the rate which shall not exceed eight rupees per cart per half-year fixed by the council and from the date specified in the notice published under section 118 on all classes of carts kept within the City:
Provided that no person shall be liable to tax during any half-year on account of any cart in respect of which the tax for the same half-year has already been paid by some other person:

Provided further that in the case of single bullock carts, the tax shall not exceed four rupees half-yearly:

Provided also that in fixing the said rates, the council shall have regard to the extent of damage caused by different classes of carts to the road.

Registration of carts.

152. (1) Every owner of any cart shall register it once in every half-year in the municipal office.

(2) The commissioner may direct that a municipal number shall be affixed to every registered cart.

(3) The commissioner shall notify certain days in every half-year for the registration and numbering of carts and the payment of the tax.

(4) All registrations made and numbers affixed under this section shall be entered in a book to be kept for the purpose at the municipal office.

(5) Such book shall be opened to the inspection of any tax-payer at all reasonable times without charge.

Exemption.

153. Nothing in section 151 shall apply to—

(a) gun carriages, ordnance carts or wagons or other such property of the Government or the Central Government; and

(b) carts kept solely for sale by cart-makers and dealers.

Power to remit tax on cart kept for less than fifteen days or not used.

154. The commissioner may remit the whole or a portion of the cart tax in respect of any cart which is shown to his satisfaction to have been kept within the City for an aggregate period not exceeding fifteen days in the half-year or to have been under repair or standing at a cart-maker's during the whole of the half-year.

Power to seize carriages and carts not bearing numbers.

155. If a municipal number is not affixed to a carriage or cart in pursuance of a direction issued under section 149
or section 152, as the case may be, the commissioner may at any time seize and detain the vehicle and the animal, if any by which it is drawn:

Provided that no vehicle other than a bicycle, tricycle or cycle-rickshaw shall be seized or detained when actually employed in the conveyance of any passenger or goods.

156. (1) If a vehicle or animal is detained under section 155 and the owner or other person entitled thereto does not claim the same and pay the tax, if any, due thereon within ten days from the date of seizure, the commissioner may direct that the vehicle or animal shall be sold in public auction and the proceeds of the sale applied to the payment of —

(i) the tax, if any, due on the vehicle or animal sold;

(ii) such penalty not exceeding the amount of the tax as the commissioner may direct; and

(iii) the charges incurred in connection with the seizure, detention and sale.

(2) If there is a surplus after such payment, the commissioner shall, on demand made within six months from the date of sale, make it over to the owner or other person entitled thereto. If no such demand is made, such surplus shall be forfeited to the corporation.

(3) If the owner of the vehicle or animal or other person entitled thereto claims the same within ten days from the date of seizure or at any time before the sale, it shall be returned to him on payment of —

(i) the tax due thereon;

(ii) such penalty not exceeding the amount of the tax as the commissioner may direct; and

(iii) the charges incurred in connection with the seizure and detention.

Taxes leviable under sections 142 and 153

157. Where the Tamil Nadu Hackney Carriage Act, 1911 (Tamil Nadu Act V of 1911) is in force in any area of the City, the person appointed to perform the functions of the commissioner or deputy commissioner under the Prepayment of municipal tax condition precedent to registration under Tamil Nadu Act V of 1911.
the said Act in respect of such area shall, before registering any hackney carriage thereunder satisfy himself that the council has received payment of the tax, if any, due under section 142 or section 151, as the case may be, on account of the last preceding half-year and the current half-year and that the provisions of the rules, if any, made under section 150 have been complied with.

**Tax on advertisements.**

158. Every person who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding or structure any advertisement, or who displays any advertisement to public view in any manner whatsoever in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax calculated at such rates and in such manner and subject to such exemptions as the council may, with the approval of the Government, by resolution determine:

Provided that the rates shall be subject to the maxima and minima laid down by the Government in this behalf and in any case such rate of tax shall not exceed rupees two hundred for each advertisement per half-year:

Provided further that no tax shall be levied under this section on any advertisement or a notice—

(a) of a public meeting; or

(b) of an election to any legislative body or the council; or

(c) of a candidature in respect of such an election:

Provided also that no such tax shall be levied on advertisement which is not a sky-sign and which—

(a) is exhibited within the window of any building; or

(b) relates to the trade or business carried on, within the land or building upon or over which such advertisement is exhibited, or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held upon or in the same; or

(c) relates to the name of the land or building upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or
(d) relates to the business of any railway administration; or

(e) is exhibited within any railway station or upon any wall or other property of a railway administration except any portion of the surface of such wall or property fronting any street.

Explanation I.—The word “structure” in this section shall include any movable board on wheels used as an advertisement or an advertisement medium.

Explanation II.—The expression “sky-sign” shall, in this section, mean any advertisement supported on or attached to any post, pole, standard frame-work or other support wholly or in part upon or over any land, building, wall or structure which, or any part of which sky-sign shall be visible against the sky from some point in any public place and includes all and every part of any such post, pole, standard frame-work or other support. The expression “sky-sign” shall also include any balloon, parachute or other similar device employed wholly or in part for the purposes of any advertisement upon or over any land, building or structure or upon or over any public place but shall not include—

(a) any flagstaff, pole, vane or weather-cock, unless adopted or used wholly or in part for the purpose of any advertisement; or

(b) any sign or any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building or on the cornice or blocking course of any wall, or to the ridge of a roof:

Provided that such board, frame or other contrivance shall be of one continuous face and not open work, and does not extend in height more than one metre above any part of the wall or parapet or ridge to, against or on, which it is fixed or supported; or

(c) any advertisement relating to the name of the land or building, upon or over which the advertisement is exhibited or to the name of the owner or occupier of such land or building; or

(d) any advertisement relating exclusively to the business of a railway administration and placed wholly upon
or over any railway, railway station, yard, platform or station approach belonging to a railway administration, and so placed that it cannot fall into any street or public place; or

(e) any notice of land or building to be sold, or let, placed upon such land or building.

Explanation III.—“Public place” shall, for the purposes of this section mean, any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not.

Explanation IV.—In this Chapter, the expression “advertisement” shall not include any advertisement published in any newspaper.

159. (1) No advertisement shall, after the levy of the tax under section 158 has been determined upon in the council, be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the City or shall be displayed in any manner whatsoever in any place without the written permission of the commissioner.

(2) The commissioner shall not grant such permission if—

(i) the advertisement contravenes any by-law made by the council under clause (30) of section 432; or

(ii) the tax, if any, due in respect of the advertisement has not been paid; or

(iii) the erection, exhibition, fixation or retention of the advertisement is an offence under the Tamil Nadu Open Places (Prevention of Disfigurement) Act, 1959 (Tamil Nadu Act 2 of 1959).

(3) Subject to the provisions of sub-section (2) in the case of an advertisement liable to the advertisement tax, the commissioner shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission:

Provided that the provisions of this section shall not apply to any advertisement erected, exhibited, fixed or retained on the premises of a railway administration relating to the business of a railway administration.

160. The permission granted under section 159 shall become void in the following cases, namely:

Permission of the commissioner to become void in certain cases.
(a) if the advertisement contravenes any by-law made by the council under clause (30) of section 432 or the Tamil Nadu Open Places (Prevention of Disfigurement) Act, 1959 (Tamil Nadu Act 2 of 1959);

(b) if any addition to the advertisement be made, except for the purpose of making it secure under the direction of the engineer for general purposes;

(c) if any material change be made in the advertisement or any part thereof;

(d) if the advertisement or any part thereof falls otherwise than through accident;

(e) if any addition or alteration be made to, or in the building, wall or structure upon or over which the advertisement is erected, exhibited, fixed, or retained if such addition or alteration involves the disturbance of the advertisement or any part thereof; and

(f) if the building, wall or structure upon or over which the advertisement is erected, exhibited, fixed or retained be demolished or destroyed.

161. Where any advertisement shall be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure in contravention of the provisions of section 158 or section 159 or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the owner or person in occupation of such land, building, wall, hoarding or structure shall be deemed to be the person who has erected, exhibited, fixed or retained such advertisement in such contravention unless he proves that such contravention was committed by a person not in his employment or under his control or was committed without his connivance.

162. If any advertisement be erected, exhibited, fixed or retained contrary to the provisions of section 158 or section 159 or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the commissioner may, by notice in writing, require the owner or occupier of the land, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained to take down or remove such advertisement or may enter any building, land or property and have the advertisement removed.

163. The Commissioner may farm out the collection of any tax on advertisements leviable under section 158 for Collection of tax on advertisements.
any period not exceeding one year at a time on such terms and conditions as may be provided for by by-laws made under section 432.

Duty on transfers of property.

164. The duty on transfers of property shall be levied—

(a) in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899 (Central Act II of 1899), as in force for the time being in the State of Tamil Nadu on every instrument of the description specified below, which relates to immovable property situated within the limits of the City; and

(b) at such rate as may be fixed by the Government not exceeding five per centum, on the amount specified below against such instrument:—

Description of instruments. Amount on which duty should be levied.

(1) (2)

(i) Sale of immovable property.

The market value of the property as set forth in the instrument or as determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), as the case may be.

(ii) Exchange of immovable property.

The market value of the greater value as set forth in the instrument or as determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), as the case may be.

(iii) Gift of immovable property.

The market value of the property as set forth in the instrument or as determined by and
Description of instruments. Amount on which duty should be levied.

(1) 

authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), as the case may be.

(iv) Mortgage with possession of immovable property.

The amount secured by the mortgage, as set forth in the instrument.

(v) Lease in perpetuity of immovable property.

An amount equal to one-sixth of the whole amount or value of the rents which would be paid or delivered in respect of the first fifty years of the lease, as set forth in the instrument.

165. On the introduction of the transfer duty—

(a) section 27 of the said Stamp Act shall be read as if it specifically required the particulars to be set forth separately in respect of property situated within the limits of the City and outside such limits;

(b) section 64 of the same Act shall be read as if it referred to the corporation as well as the Central Government and the Government.

166. The Government may make rules not inconsistent with this Act for regulating the collection of the duty, the payment thereof to the corporation and the deduction of any expenses incurred by the Government in the collection thereof.

General provisions.

167. With the sanction of the Government the council may exempt any person or class of persons wholly or in part from the payment of any tax. But nothing in this section shall be deemed to authorise the exemption of any person solely on the ground that he is a councillor.
Power to assess in case of escape from assessment.

168. Notwithstanding anything to the contrary contained in this Act or the rules made thereunder, if for any reason any person liable to pay any of the taxes or fees leviable under this Chapter has escaped assessment in any half-year or year or has been assessed in any half-year or year at a rate lower than the rate at which he is assessable, or in the case of property tax has not been duly assessed in any half-year or year consequent on the building or land concerned having escaped proper determination of its annual value, the commissioner may, at any time within three years from the date on which such person should have been assessed, serve on such person a notice assessing him to the tax or fee due and demanding payment thereof within fifteen days from the date of such service; and the provisions of this Act and the rules made thereunder shall so far as may be apply as if the assessment was made in the half-year or year to which the tax or fee relates.

Application of Schedule II.

169. The rules and tables embodied in Schedule II shall be read as part of this Chapter.

CHAPTER VI.

FINANCE.

The Municipal Fund.

170. All moneys received by the corporation shall constitute a fund which shall be called the municipal fund and shall be applied and disposed of in accordance with the provisions of this Act or other laws.

Audit of accounts.

171. The Government shall appoint auditors of the accounts of receipt and expenditure of the municipal fund. Such auditors shall be deemed to be “public servants” within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

Financial rules.

172. With regard to the deposit, investment and expenditure of the municipal fund and the audit of the municipal accounts the rules in Schedule III shall be observed.

Contributions to expenditure by other local authorities.

173. (1) If the expenditure incurred by the Government or by any local authority in the State of Tamil Nadu for any purpose authorised by or under Schedule III is such as to benefit the inhabitants of the City, the council may make a contribution towards such expenditure.
(2) The Government may direct the council to show cause, within a period fixed by the Government in this behalf and not being less than one month after receipt of the order containing the direction, why any contribution described in sub-section (1) should not be made.

(3) If the council fails to show cause within the said period to the satisfaction of the Government, the Government may direct it to make such contribution as they shall name and it shall be paid accordingly.

**Loans.**

174. (1) The council may, in pursuance of any resolution of power of passed at a special meeting, borrow by way of debenture corporation to or otherwise on the security of all or any of the taxes, duties, borrow money, fees and dues authorised by or under this Act, any sums of money which may be required—

(a) for the construction of works, or

(b) for the acquisition of lands and buildings, or

(c) for sum clearance and construction of tenements, or

(d) to pay off any debt due to the Government, or

(e) to repay a loan previously raised under this Act or other Act previously in force:

Provided that—

(i) no loan shall be raised without the previous sanction of the Government; and

(ii) the amount of the loan, the rate of interest and the terms including the date of floatation, the time and method of repayments and the like shall be subject to the approval of the Government.

(2) When any sum of money has been borrowed under sub-section (1)—

(a) no portion thereof shall, without the previous sanction of the Government, be applied to any purpose other than that for which it was borrowed, and

(b) no portion of any sum of money borrowed under clause (a) or clause (c) of sub-section (1) shall be applied to the payment of salaries or allowances to any municipal officers or servants other than those exclusively employed upon the works for the construction of which the money was borrowed.
175. The time for the repayment of any money borrowed under section 174 shall in no case exceed sixty years, and the time for the repayment of any money borrowed for the purpose of discharging any previous loan shall not except with the express sanction of the Government, extend beyond the unexpired portion of the period for which such previous loan was sanctioned.

176. Notwithstanding anything hereinbefore contained the borrowing powers of the corporation shall be limited so that the sum payable annually for interest and for the maintenance of the sinking funds as hereinafter provided, and for interest and repayment of any sums borrowed otherwise shall not, except with the express sanction of the Government exceed twelve and a half per cent of the annual value of buildings and lands as determined under Chapter V.

177. All debentures issued under this Chapter shall be in such form as the council, with the previous sanction of the Government, may determine, and shall be transferable in such manner as shall be therein expressed; and the right to sue in respect of the moneys secured by any of such debentures shall vest in the holders thereof for the time being without any preference by reason of some such debentures being prior in date to others.

178. When any debenture or security issued under this Act is payable to two or more persons jointly and either or any of them dies, then notwithstanding anything in section 45 of the Indian Contract Act, 1872 (Central Act IX of 1872), the debenture or security shall be payable to the survivor or survivors of such persons:

Provided that nothing in this section shall affect any claim by the representative of a deceased person against such survivor or survivors.

179. When two or more persons are joint holders of any debenture or security issued under this Act, any one of such persons may give an effectual receipt for any interest or dividend payable in respect of such debenture or security, unless notice to the contrary has been given to the corporation by any other of such persons.

110. (1) The corporation shall maintain sinking funds for the repayment of money borrowed on debenture
issued and shall pay by quarterly instalments into such sinking funds such sum as will be sufficient for the repayment within the period fixed for the loan of all moneys borrowed on debentures issued.

(2) All money paid into the sinking funds shall, as soon as possible, be invested by the commissioner in—

(a) securities of the Government or the Central Government,
(b) securities guaranteed by the Government or the Central Government,
(c) any municipal debenture of Tamil Nadu,
(d) debentures issued by the Government undertakings such as the Tamil Nadu Industrial Development Corporation Limited, and the Small Industries Development Corporation,

and shall be invested in the joint names of the Secretary to the Government of Tamil Nadu, Finance Department and the Examiner of Local Fund Accounts, Tamil Nadu to be held by them as trustees for the purpose of repaying at due date the debentures issued by the corporation. Every such investment shall be reported by the commissioner to the council within fifteen days.

(3) All dividends and other sums received in respect of any such investment shall, as soon as possible after receipt, be paid into the sinking funds and invested in the manner laid down in sub-section (2).

(4) When any part of a sinking fund is invested in Tamil Nadu municipal debentures, or is applied in paying off any part of a loan before the period fixed for repayment, the interest which would otherwise have been payable on such debentures or on such part of the loan shall be paid into the sinking fund and invested in the manner laid down in sub-section (2).

(5) Any investment made under this section may, subject to the provisions of sub-section (2), be varied or transposed.

181. The aforesaid trustees may apply a sinking fund or any part thereof in or towards the discharge of the loan or part of a loan for which such fund was created, and until such loan or part is wholly discharged shall not apply the same for any other purpose:
Provided that when any loans or parts thereof have been consolidated under section 183 the trustees shall transfer to the sinking fund of the consolidated loan so created such part of the sinking funds of the original loans as may be proportionate to the amount of the original loans incorporated in the consolidated loan.

182. (1) The aforesaid trustees shall, at the end of every year, submit to the corporation a statement showing—

(a) the amount which has been invested during the year under section 180,

(b) the date of the last investment made previous to the submission of the statement,

(c) the aggregate amount of the securities then in their hands, and

(d) the aggregate amount which has up to the date of the statement been applied under section 181 in or towards discharging loans.

(2) Every such statement shall be laid before the council and published.

183. (1) Notwithstanding anything to the contrary contained in this Chapter, the corporation may consolidate all or any of their loans and for that purpose may invite tenders for a new loan (to be called the municipal consolidated loan 19) and invite the holders of municipal debentures to exchange their debentures for scrip of such loan.

(2) The terms of any such consolidated loan and the form of its scrip and the rates at which exchange into such consolidated loan shall be permitted shall be subject to the prior approval of the Government.

(3) The period for the extinction of any such consolidated loan shall not, without the sanction of the Government, extend beyond the farthest date within which any of the loans to be consolidated would be otherwise repayable.
(4) The corporation shall provide for the repayment of any such consolidated loan by sinking fund in the manner laid down in section 180 having regard to the amount transferred to such sinking fund under section 181.

184. All payments due from the corporation for interest on and repayment of loans shall be made in priority to all other payments due from the corporation.

185. (1) If any money borrowed by the corporation from the Government whether before or after the date of commencement of this Act, or any interest or cost due in respect thereof, be not repaid according to the conditions of the loan, the Government may attach the municipal fund or any part thereof.

(2) After such attachment, no person except an officer appointed in this behalf by the Government shall in any way deal with the attached fund; but such officer may do all acts in respect thereof which any municipal authority, officer or servant might have done if such attachment had not taken place, and may apply the proceeds in satisfaction of the arrears and of all interests and costs due in respect thereof and of all expenses caused by the attachment and subsequent proceedings:

Provided that no such attachment shall defeat or prejudice any debt for which the fund attached was previously charged in accordance with law; but all such prior charges shall be paid out of the proceeds of the fund before any part of the proceeds is applied to the satisfaction of the debt due to the Government.

Budget.

186. (1) The commissioner shall, in consultation with the heads of departments of the corporation prepare and submit to the standing committee on taxation and finance on or before the 1st January of each year, a budget containing a detailed estimate of income and expenditure for the ensuing year, and if, it is, in his opinion necessary or expedient to vary taxation or to raise loans, shall, submit his proposals in regard thereto; and the standing committee on taxation and finance shall in consultation with the other standing committees consider and finalise the budget estimate and submit the same with its recommendations, if any, to the council on or before the 20th January of each year.
(2) In such budget estimate the commissioner shall—

(a) provide for the payment as they fall due of all instalments of principal and interest for which the corporation may be liable on account of loans;

(b) allow for a cash balance, at the end of the year, of not less than one lakh and fifty thousand rupees under General Account—Revenue;

(c) allow for the allotment from General Account—Revenue of the corporation of such sum not exceeding ten per cent of the total amount at credit on the said account as is considered necessary for such expenditure as is of a capital nature:

Provided that no such allotment from the General Account—Revenue of the corporation shall be made by the commissioner in case where the said account of the year immediately preceding the year for which such allotment is proposed discloses a deficit balance:

Provided further that in all cases where allotment of any sum exceeding ten per cent of the total amount at credit in the General Account—Revenue of the corporation is considered necessary, then the previous approval of the Government for such allotment shall be obtained by the commissioner.

(3) The commissioner shall cause the budget estimate as finally prepared by the standing committee on taxation and finance to be published not later than the first day of February and shall not later than the said date forward a printed copy thereof to each councillor.

187. The council shall at its meeting, to be convened for the purpose on or before the first day of March, consider and approve on or before the fifteenth day of March, the budget estimate and proposals placed before it by the standing committee on taxation and finance with or without modifications and additions; and in any case the council shall, finally adopt, a budget estimate of income and expenditure of the corporation for the next year, as finalised by the standing committee on taxation and finance on or before the said date.
188. The council may refer the budget estimate back to the standing committee on taxation and finance for further consideration and re-submission within a specified time well in advance of the due date specified in section 187 or adopt the budget estimate or any revised budget estimate submitted to it either as it stands, or subject to such alterations as it deems expedient:

Provided that the budget estimate finally adopted by the council shall make adequate and suitable provisions for each of the matters referred to in clauses (a) to (c) of subsection (2) of section 186:

Provided further that in all cases where the council proposes to refer the budget estimate back to the standing committee on taxation and finance for reconsideration, the council shall refer the said budget estimate to the said standing committee well in advance of the due date specified in section 187 so as to ensure that the budget estimate as finalised by the said standing committee is finally adopted by the council before the date specified in the said section.

189. The Council shall finally pass the budget estimate before the fifteenth day of March of the year to which it relates and forthwith submit a copy thereof to the Government. If the budget as submitted to the Government fails to make adequate and suitable provisions for each of the matters referred to in clauses (a) to (c) of subsection (2) of section 186, the Government may modify any part of the budget so as to ensure that such provisions are made.

190. Notwithstanding anything contained in this Act, if the council in any case fails to adopt finally the budget before the due date referred to in section 189 and if such failure is, in the opinion of the Government not due to any valid reason then, the Government may direct the commissioner to forward the budget as prepared by him and as finalised by the standing committee on taxation and finance to them for approval; and the commissioner shall forthwith forward the budget as prepared by him and as finalised by the said standing committee to the Government who shall scrutinise the budget and intimate their approval to the commissioner on or before the first day of April of the year.
191. The council may, on the recommendation of the standing committee on taxation and finance from time to time during any year, pass a supplemental budget estimate for the purpose of meeting any special or unforeseen requirements arising during that year, but not so that the estimated cash balance under General Account—Revenue at the close of the year shall be reduced below one lakh and fifty thousand rupees.

192. (1) The standing committee on taxation and finance may, if it thinks necessary, at any time during the year—

(a) reduce the amount of a budget grant; or

(b) transfer and add the amount, or a portion of the amount, of one budget grant to the amount of any other budget grant:

Provided that—

(i) due regard shall be had, when making any such reduction or transfer, to all the requirements of this Act;

(ii) the aggregate sum of the budget grants contained in the budget estimate adopted by the council shall not be increased except by the council under section 191;

(iii) every such reduction or transfer shall be brought to the notice of the council at its next meeting.

(2) If any such reduction or transfer is of an amount exceeding rupees five hundred, the council may pass with regard thereto such order as it thinks fit, and it shall be incumbent on the standing committee on taxation and finance and the commissioner to give effect to the said order.

193. (1) If it shall at any time during any year appear to the council, upon the representation of the standing committee on taxation and finance that, notwithstanding any reduction of budget grants that may have been made under section 192, the income of the municipal fund during the said year will not suffice to meet the expenditure sanctioned in the budget estimate of the said year and to leave at the close of the year a cash balance, of not less than one lakh and fifty thousand rupees under General Account—Revenue, it shall be incumbent on the council either to diminish the sanctioned expenditure of the year, so far as it may be possible so to do with due regard to all
the requirements of the Act, or to have recourse to supplementary taxation, or to adopt both of these expedients in such measure as may be necessary to secure an estimated cash balance of not less than one lakh and fifty thousand rupees under General Account—Revenue at the close of the year.

(2) Whenever the council determines to have recourse to supplementary taxation in any year, it shall do so by increasing for the unexpired portion of the year the rate at which any tax or duty is being levied, subject to the conditions, limitations and restrictions laid down in Chapter V.

CHAPTER VII.

PUBLIC HEALTH, SAFETY AND CONVENIENCE—WATER-SUPPLY, LIGHTING AND DRAINAGE.

Public Water-supply.

194. All public reservoirs, tanks, cisterns, fountains, wells, pumps, pipes, taps, conduits, aqueducts and other works in corporation works (not vested in the Government) connected with the supply of water to the City whether made at the cost of the corporation or otherwise, and all bridges, buildings, engines, works, materials and other things connected therewith and all lands (not being private property or property vested in the Government), adjacent and appertaining to the same, shall vest in the corporation and be subject to its control.

195. (1) The corporation may, with the sanction of the Government, construct, lay or erect filtering tanks, reservoirs, engines, conduits, pipes or other works without the limits of the City for supplying it with water and may provide tanks, reservoirs, engines, mains, fountains and other conveniences within the said limits for the use of the inhabitants.

(2) The corporation may cause existing works for the supply of water to be maintained and supplied with water or it may close any such works and substitute other such works and may cause them to be maintained and supplied with water.

196. (1) The corporation shall provide a supply of wholesome drinking water within the City and shall erect sufficient stand-pipes, fountains or other conveniences for taking water, the gratuitous supply of water.
(2) The corporation shall, as far as possible, make adequate provision that such supply is continuous throughout the year.

Trespass on water supply premises.

197. It shall not be lawful for any person except with permission duly obtained to enter on land vested in the corporation along which a conduit or pipe runs or on any premises connected with the water-supply.

Prohibition of building over water mains.

198. (1) Without the permission of the commissioner no building, wall or other structure shall be newly erected and no street or railway shall be constructed over any municipal water-main.

(2) If any building, wall or other structure be so erected or any street or railway be so constructed the commissioner may, with the approval of the standing committee, cause the same to be removed or otherwise dealt with as shall appear fit to him and the expenses thereby incurred shall be paid by the persons offending.

Private water-supply.

199. All house-connexions whether within or without the premises to which they belong, with the corporation's water-supply mains shall be under the control of the corporation, but shall be altered, repaired and kept in proper order, at the expense of the owner of the premises to which they belong, or for the use of which they were constructed, and in conformity with by-laws made in that behalf.

200. (1) The commissioner may, on application by the owner or occupier of any building arrange, in accordance with the by-laws, to supply water thereto for domestic consumption and use:

Provided that the commissioner shall not without the sanction of the standing committee agree to supply water to any building assessed at an annual value of less than one hundred and twenty rupees.

(2) Whenever it appears to the commissioner that any dwelling-house assessed at an annual value of not less than one hundred and twenty rupees is without a proper supply of water for domestic consumption and use and that such a supply can be furnished from a main not more than thirty metres distance from any part of such building, the commissioner may by notice require the owner to obtain
such supply and to execute all such works as may be necessary for that purpose in accordance with the by-laws.

(3) It shall not be lawful for the owner of any dwelling house assessed at an annual value of not less than one hundred and twenty rupees which may be constructed or re-constructed after the commencement of this Act, to occupy it or cause or permit it to be occupied until he has obtained a certificate from the commissioner that there is provided within or within a reasonable distance of, the house such a supply of wholesome water as appears to the commissioner to be sufficient for domestic consumption and use of the inmates of the house.

(4) Where on any land there are two or more superstructures the annual value of each of which is less than one hundred and twenty rupees and the owner of the land is not the owner of all the superstructures, the commissioner may, if it appears to him that the superstructures are without a proper supply of water for domestic consumption and use and that such a supply can be furnished from a main not more than thirty metres distance from any part of any such superstructures, by notice, require the owner of the land to obtain such supply.

(5) For all water supplied under this section, in excess of a maximum determined by regulations of the standing committee, payment shall be made at such times and under such conditions as may be laid down in such regulations and shall be recoverable in the same manner as the property tax.

Explanation.—Supply of water for domestic consumption and use shall not be deemed to include a supply—

(a) for any trade, manufacture or business,
(b) for gardens or for purposes of irrigation,
(c) for building purposes,
(d) for contains, swimming baths, public baths or tanks or for any ornamental mechanical purpose,
(e) for animals where they are kept for sale or hire or for sale of their produce or any preparation therefrom, or
(f) for washing vehicles where they are kapt for sale or hire,

but shall be deemed to include a supply—

(i) for flushing latrines or drains,
(ii) for all baths other than swimming baths or public baths,
Coimbatore City [1981: T.N. Act 25
Municipal Corporation

(iii) for the consumption and use of inmates of hotels, lodging houses and residential clubs and for baths used by such inmates, or
(iv) for the consumption and use of persons resorting to theatres and cinemas.

Private water-supply for non-domestic purposes.

Commissioner's power to supply water for non-domestic purposes at rates fixed by the standing committees.

201. (1) The commissioner may, with the sanction of the standing committee, supply water for any purpose other than domestic consumption and use on receiving a written application specifying the purpose for which such supply is required and the quantity likely to be consumed.

(2) For all water supplied under sub-section (1), payment shall be made at such rates and such conditions shall be imposed as may be laid down by the standing committee by general or special order and the amount shall be recoverable in the same manner as the property tax.

Supply in special cases.

Supply of water to local authorities.

202. The corporation may supply any water to other local authority whether within or without the City, on such terms as to payment and as to the period and conditions of supply as shall be determined by the council, subject to appeal in respect of such terms to the Government, whose decision shall be final.

Cost of making the connexion, etc.

203. (1) Where an owner or occupier applies for a connexion for the supply of water he shall pay the cost of making such connexion as well as the cost of the meter, if any, and the charge for fixing.

(2) Where a connexion for the supply of water is made at the instance of the commissioner, he may require the owner or occupier concerned to pay—
(a) the cost of making the connexion;
(b) the cost of the meter, if any or such rent in respect thereof as may be fixed by the council; and
(c) the charge for fixing the meter, if any.

(3) Where at the instance of the commissioner meter is fixed to any connexion for the supply of water, he may require the owner or occupier concerned to pay—
(a) the cost of the meter or such rent in respect thereof as may be fixed by the council; and
(b) the charge for fixing the meter.
(4) All sums payable under sub-section (1), sub-section(2) or sub-section (3) shall be recoverable in the same manner as the property tax.

(5) Where an occupier has paid the cost of a meter or of fixing the same, he shall unless the meter has been fixed as part of a connexion for which he has applied be entitled to recover such cost from the owner and may deduct it from the rent then or thereafter due by him to the owner.

_Cutting off water-supply._

204. (1) The commissioner may cut off the supply of corporation water from any premises—

(a) if the premises are unoccupied;

(b) if a meter is not fixed to the service connexion of the premises in accordance with the provisions of the by-laws made by the council under section 432;

(c) if the owner or occupier neglects to comply with any lawful order or requisition regarding water-supply issued by the commissioner within the period specified therein;

(d) if any property tax or any sum due for water or for the cost of making a connexion or the cost of hire of a meter or the cost of carrying out any work or test connected with the water-supply which is chargeable to any person by or under this Act is not paid within fifteen days a bill for such tax or sum has been presented;

(e) if after receipt of notice from the commissioner requiring him to refrain from so doing the owner or occupier continues to use the water or to permit it to be used in contravention of any by-law made under this Act;

(f) if the owner or occupier wilfully or negligently damages his meter or any pipe or tap conveying corporation water;

(g) if the occupier refuses to admit the commissioner into premises which he proposes to enter for the purpose of executing any work or of placing or removing any apparatus or of making any examination or inquiry in connection with the water-supply or prevents the commissioner doing such work, placing or removing such apparatus or making such examination or inquiry;

(h) if any pipes, taps, works or fittings connected with the corporation water-supply are found on examination by the commissioner to be out of repair to such an extent as to cause waste or contamination of water;
(i) if the owner or occupier causes pipes, taps, works or fittings connected with the corporation water-supply to be placed, removed, repaired or otherwise interfered with in violation of the by-laws:

Provided that in cases falling under clauses (f), (g), and (h) except in case of contamination of water or in cases falling under clause (i), the commissioner shall not take action unless notice of not less than twenty-four hours has been given to the owner or occupier of the premises.

(2) (a) The owner and the occupier of the premises shall be jointly and severally liable for the payment of all sums referred to in clause (d) of sub-section (1), except property tax.

(b) The sums referred to in clause (a) shall be a charge on the premises.

(3) The expense of cutting off the supply shall be paid by the owner and occupier of the premises jointly and severally.

(4) In cases falling under clause (d) of sub-section (1) as soon as any money for non-payment of which water has been cut off together with the expense of cutting off the supply, has been paid by the owner or occupier, the commissioner shall cause water to be supplied as before on payment of rupees ten for reconnecting the premises with the corporation water main.

(5) No action taken under this section shall relieve any person from any penalties or liabilities which he may otherwise have incurred.

205. The corporation shall not be liable to any penalty or damages for cutting off the supply of water or for not supplying water, in the case of unusual drought, or other unavoidable cause or accident, or the necessity for relaying or repairing pipes.

Lighting.

206. The commissioner shall take measures for lighting in a suitable manner the public streets and public markets and all places of public resort vested in the corporation by electricity, gas, oil or such other illuminant as the council may determine.
Public drainage.

207. All public drains, pipes and drainage works existing at the date of commencement of this Act or afterwards made at the cost of the corporation or otherwise, and all works, materials and things appertaining thereto shall vest in the corporation.

208. The corporation shall, so far as the means at their disposal permit, provide and maintain a sufficient system of public drains throughout the City.

Private drainage.

209. All house-drains whether within or without the premises to which they belong, and all private latrines and cess-pools within the City shall be under the control of the corporation, but shall be altered, repaired and kept in proper order, at the expense of the owner of the premises to which the same belong or for the use of which they were constructed and in conformity with by-laws framed by the council in this behalf.

210. (1) The commissioner shall, or application by the owner or occupier of any premises or the owner of a private street, arrange, in accordance with the by-laws for the connexion, if practicable, of the applicant’s drain with a public drain at the applicant’s expense.

(2) If there is a public drain or other place set apart by the corporation for the discharge of the drainage within a distance not exceeding thirty metres of the nearest point of any premises or if within such distance, a public drain or other place for the discharge of drainage is about to be provided or is in the process of construction, the commissioner may—

(a) by notice direct the owner of the said premise to construct a drain leading thence from to such drain or place and to execute all such works as may be necessary in accordance with the by-laws at such owner’s expense, or
(b) cause to be constructed a drain leading from the said premises to such public drain or place and cause to be executed all such works as may be necessary:

Provided that—

(i) not less than fifteen days before constructing any drain or executing any work under clause (b), the commissioner shall give notice to the owner of the nature of the intended work and the estimated expenses recoverable from the owner; and

(ii) the expenses incurred by the commissioner in constructing any drain or executing any work under clause (b) shall be recoverable from the owner in such instalments as the standing committee may think fit and in the same manner as the property tax.

(3) If any premises are in the opinion of the commissioner without sufficient means of effective drainage, but no part thereof is situated within thirty metres of a public drain or other place set apart by the corporation for the discharge of drainage, the commissioner may by notice direct the owner of the said premises to construct a closed cess-pool or other sewage disposal plant of such material, dimensions and description, in such position and at such level as the commissioner thinks necessary and to construct a drain or drains emptying into such cess-pool and to execute all such works as may be necessary in accordance with the by-laws.

(4) It shall not be lawful for the owner of any building constructed or reconstructed after the commencement of this Act to occupy it or cause or permit it to be occupied until he has obtained a certificate from the commissioner that the said building is provided with such means of drainage as appear to the commissioner to be sufficient.

211. (1) When the commissioner is of opinion that any group or block of premises any part of which is situate within thirty metres of a public drain already existing or about to be provided or in the process of construction, may be drained more economically or advantageously in combination than separately, the commissioner may, with the approval of the standing committee, cause such group or block of premises, to be drained by such method as appears to the commissioner to be best suited therefor and the expenses incurred by the commissioner in so doing shall be paid by the owners in such proportions as the standing committee may think fit and shall be recoverable in the same manner as the property tax.
(2) Not less than fifteen days before any work under this section is commenced, the commissioner shall give written notice to the owners of—

(a) the nature of the intended work,

(b) the estimated expenses thereof, and

(c) the proportion of such expenses, payable by each owner.

(3) The owners for the time being of the several premises constituting a group or block drained under sub-section (1) shall be the joint owners of every drain constructed, erected or fixed, or continued for the special use and benefit only of such premises and shall, in the proportion in which it is determined that they are to contribute to the expenses incurred by the commissioner under sub-section (1), be responsible for the expense of maintaining every such drain in good repair and efficient condition.

212. (1) Where a drain connecting any premises with a public drain or other place set apart by the corporation for the discharge of drainage is sufficient for the effectual drainage thereof and is otherwise unobjectionable, but is not, in the opinion of the commissioner, adapted to the general drainage system of the City, or of the part of the City in which such drain is situated the commissioner with the approval of the standing committee concerned, may—

(a) subject to the provisions of sub-section (2) close, discontinue or destroy the said drain and do any work necessary for that purpose; or

(b) direct that such drain shall, from such date as he fixes in this behalf, be used for sewage only, or for water unpolluted with sewage only, and may construct at the cost of the corporation an entirely distinct drain either for water unpolluted with sewage or for sewage.
(2) No drain may be closed, discontinued or destroyed by the commissioner under clause (a) of sub-section (1) except on condition of his providing another drain as effectual for the drainage of the premises and communicating with a public drain or other place aforesaid and the expense of the construction of any drain so provided by the commissioner and of any work done shall be paid by the corporation.

213. (1) Without the permission of the commissioner no person shall place or construct any fence, building, culvert, pipe, drain, drain-covering or other structure or any street, railway or cable over under in or across any public drain or stop up, divert, obstruct or in any way interfere with any public drain, whether it passes through public or private ground.

(2) The commissioner may remove or otherwise deal with anything placed or constructed in contravention of sub-section (1) as he shall think fit, and the cost of so doing shall be recoverable from the owner thereof in the manner provided in section 478.

214. (1) The commissioner may by notice require the owner or occupier of any building or land adjoining a public street to construct culverts or drain-covering over the side channels or ditches at the entrances to the said building or land.

(2) Such culverts or drain-coverings shall be of such form and size and consist of such materials and be provided with such means of ventilation as may be specified in the said notice, and shall be maintained and kept free from all obstruction at the expense of the said owner or occupier.

215. The owner or occupier of any building in a public street, shall, within fifteen days after receipt of notice in that behalf from the commissioner, put up, and thence-forward maintain proper troughs and pipes for catching and carrying the water from the roof and other parts of such building and for discharging such water in such manner as the commissioner may allow.

Public latrines.

216. The corporation shall provide and maintain in proper and convenient places a sufficient number of public latrines and shall cause the same to be kept clean and in proper order.
217. (1) The commissioner may licence for any period not exceeding one year the provision and maintenance of public latrines for public use.

(2) No person shall keep a public latrine without a licence under sub-section (1).

(3) Every licensee of a public latrine shall maintain it clean and in proper order.

Private latrines.

218. (1) The commissioner may, by notice, require the owner or occupier of any building, within such time and in accordance with such directions as may be specified therein, to provide flush-out or other latrines for the use of the persons employed in or about or occupying such building or alter or remove from an unsuitable to a more suitable place any existing latrine. Such owner or occupier shall keep every such latrine clean and in proper order.

(2) Every owner or occupier of the ground on which any block of huts stands shall, within such time and in accordance with such directions as may be specified in a notice issued by the commissioner, provide flush-out or other latrines for the use of the inhabitants of such block of huts or alter or remove from an unsuitable to a more suitable place any existing latrine and shall keep the same clean and in proper order.

219. Every person employing workmen, labourers or other persons exceeding ten in number shall provide and maintain for the separate use of persons of each sex so employed flush-out or other latrines of such description and number as the commissioner may by notice require, and within such time as may be fixed in the notice and shall keep the same clean and in proper order.

220. The commissioner may, by notice, require any owner or manager of a market, cart-stand, cattle-shed, latrines choultry, theatre, railway station, dock, wharf, cinema-house or other place of public resort within such time as may be specified in such notice to provide and maintain for the separate use of persons of each sex flush-out or other latrines of such description and number on and in such position as may be specified and to keep the same clean and in proper order.
221. All flush-out or other latrines shall be so constructed as to screen persons using the same from the view of persons passing by or residing in the neighbourhood.

General powers.

222. The commissioner may carry any cable, wire, pipe, drain or channel of any kind to establish or maintain any system of drainage, water-supply or lighting, through, across, under or over any road, street or place laid out for a road or street and after giving reasonable notice to the owner or occupier through, across, under, over, or up the side of, any land or building in the City and may place and maintain posts, poles, standards, brackets or other contrivances to support cables, pipes, channels, wires and lights on any pole or post in the City not vested in the Government and may do all acts necessary or expedient for repairing or maintaining any such cable, wire, pipe, drain, channel, post, pole, standard, bracket or other similar contrivance in an effective state for the purpose for which it is intended to be used, or for removing the same:

Provided that such work shall be done so as to cause the least practicable nuisance or inconvenience to any person:

Provided further that the commissioner shall, with the sanction of the standing committee, pay compensation to any person who sustains damage by the exercise of such power.

223. (1) No person shall, without the permission of the commissioner, make any connexion with any municipal cable, wire, pipe, drain or channel or with the house connexion of any other person.

(2) The commissioner may, by notice, require any connexion made in contravention of sub-section (1), to be demolished, removed, closed, altered or re-made.

224. If the corporation conducts any pipe or drain or other work connected with the water-supply or drainage of the City across a line of railway they may, with the sanction of the Government and with the concurrence of Central Government and at the cost of the municipal fund, require the railway administration to raise or lower the level thereof.
225. (1) The corporation shall not undertake new works beyond the limits of the City without the sanction of the Government.

(2) The corporation may, in the execution and for the purposes of any works beyond the limits of the City sanctioned by the Government whether before or after the date of commencement of this Act, exercise all the powers which it may exercise within the City throughout the line of country through which conduits, channels, pipes, lines of posts and wires and the like run, and over any lake or reservoir from which a supply of water for the use of the City is derived, and over all lands at a distance not exceeding two kilometres beyond the high water level of any such lake or reservoir, and over any lands used for sewage farms, sewage disposal tanks, filters and other works connected with the drainage of the City.

CHAPTER VIII.

SANITATION.

226. (1) The commissioner shall—

(i) provide or appoint in proper and convenient situations, depots or places for the temporary deposit of rubbish and filth and for the final disposal of rubbish, filth and carcasses of animals;

(ii) provide dust-bins for the temporary deposit of rubbish;

(iii) provide vehicles or other suitable means for the removal of rubbish and carcasses of animals; and

(iv) provide covered vehicles or vessels for the removal of filth.

(2) The commissioner shall make adequate provision for preventing the depots, places, dust-bins, vehicles and vessels referred to in sub-section (1) from becoming sources of nuisance.

227. (1) The commissioner may with the previous sanction of the standing committee by public notice direct ordering deposit that all rubbish and filth accumulating in any premises in any street or quarter of the City specified in the notice shall be collected by the owner or occupier of such premises, pier.
and deposited in a box or basket, or other receptacle, of the kind specified in such notice, to be provided by such owner or occupier and kept at or near the premises.

(2) The commissioner may by public notice direct that all rubbish and filth accumulating in any latrine not connected with a drain and in respect of which no contract under section 229 has been entered into, shall be collected by the owner or occupier and deposited in municipal carts.

(3) The commissioner may cause public dustbins or other convenient receptacles to be provided at suitable intervals and in proper and convenient situation in any street or quarter in respect of which no notice issued under sub-section (1) or sub-section (2) is for the time being in force and may by public notice direct that all rubbish and filth accumulating in any premises, the entrance to which is situated within fifty metres, of any such receptacle shall be collected by the owner or occupier of such premises and deposited in such receptacles.

228. When any premises are used for carrying on any manufacture, trade or business or in any way so that rubbish or filth is accumulated in quantities which are, in the opinion of the commissioner, too considerable to be deposited in any of the methods prescribed by a notice issued under section 227 the commissioner may—

(a) by notice require the owner or occupier of such premises to collect all rubbish and filth accumulating thereon and to remove the same at such times, in such carts or receptacles, and by such routes as may be specified in the notice, to a depot or place provided or appointed under section 226; or

(b) after giving such owner or occupier notice of his intention, cause all rubbish and filth accumulating in such premises to be removed, and charge the said owner or occupier for such removal such periodical fee as may, with the sanction of the standing committee, be specified in the notice issued under clause (a).

229. The commissioner may contract with the owner or occupier of any premises to remove rubbish or filth from such premises on such terms as to time and period of removal and other matters as may seem suitable to the commissioner, and on payment of fees at such rate as the council may determine.
230. The commissioner shall provide—

(a) for the daily surface-cleansing of all public streets and the removal of the sweepings therefrom, and

(b) for the removal of—

(i) the contents of all receptacles and depots and the accumulations of all places provided or appointed by him under section 226 for the temporary deposit of any of the things specified therein; and

(ii) all things deposited by owners or occupiers of premises in pursuance of any notice issued under section 227.

231. All things deposited in depots or places provided or appointed under section 226 shall be the property of the corporation.

232. In cases not provided for by any notice issued under section 228 the commissioner shall, with the sanction of the standing committee, lay down—

(a) the hours within which rubbish and filth may be removed,

(b) the kind of cart or other receptacle in which rubbish and filth may be removed, and

(c) the route by which such carts or other receptacles shall be taken.

233. The corporation shall maintain an establishment under the control of the commissioner for the removal of rubbish and filth from latrines which are not connected with a public drain.

234. (1) No person who is bound by any notice issued under section 227 or section 228, as the case may be, to collect and deposit or remove rubbish or filth accumulating on any premises shall allow the same so as to accumulate for more than twenty-four hours.

(2) No person shall deposit any rubbish or filth otherwise than as provided in a notice issued under section 227 or section 228, as the case may be.
3) No person shall after due provision has been made under sections 226 and 230 for the deposit and removal of the same—

(a) deposit the carcasses of animals, rubbish or filth in any street or on the veranda of any building or on any unoccupied ground alongside any street or on any public quay, jetty or landing place or on the bank of a water course or tank; or

(b) deposit filth or carcasses of animals in any dustbin or in any vehicles not intended for the removal of the same; or

(c) deposit rubbish in any vehicle or vessel intended for the removal of filth except for the purpose of deodorizing or disinfecting the filth.

(4) No owner or occupier of any premises shall keep or allow to be kept for more than twenty-four hours, or otherwise than in a receptacle approved by the commissioner any rubbish or filth on such premises or any place belonging thereto or neglect to employ proper means to remove the rubbish or filth from or to cleanse such receptacle and to dispose of such rubbish or filth in the manner directed by the commissioner, or fail to comply with any requisition of the commissioner as to the construction, repair, paving or cleansing of any latrine on, or belonging to, the premises.

(5) No owner or occupier shall allow the water of any sink, drain or latrine or the drainage from any stable or place, or any other filth to run down on, or to, or be put upon, any street, or into any drain in or alongside of any street except in such manner as shall prevent any avoidable nuisance from any such filth soaking into the walls or ground at the side of the said drain.

235. Where a mosque, temple, mutt or any place of religious worship or institution or any place which is used for holding fairs, festivals or any large gathering of people or other like purposes in the City or in its neighbourhood, attracts on particular occasions a large number of persons, the commissioner shall make special arrangements whether permanent or temporary which may be necessary in the interests of public health, safety or convenience and require the trustee or other person having control over such place to make such recurring or non-recurring contribution to the funds of the corporation as the Government may determine.
CHAPTER IX.

STREETS.

Public Streets.

236. (1) All public streets including tunnels, sub-ways and fly-overs in the City not reserved under the control of the Government or the Central Government, with their pavements, stones and other materials thereof, and all works, materials, implements and other things provided for such streets including all sewers, drains, street lights, drainage works, tunnels and culverts whether made at the cost of the municipal fund or otherwise in, alongside, or under any street, whether public or private, and all works, materials, implements and other things appertaining thereto and all trees not being private property growing on public streets or by the side thereof, shall vest in the corporation.

(2) The Government may, by notification, withdraw any such street, sewer, drain, street light, drainage work, sub-way, fly-over, tunnel, culvert or tree from the control of the corporation.

237. (1) The corporation shall cause the public streets to be maintained and repaired and may make all improvements thereto which are necessary or expedient for the public safety or convenience.

(2) Where any public street has been withdrawn from the control of the corporation under sub-section (2) of section 236 and placed under the control of Highways Department of the Government, it shall be the duty of the corporation to provide at the cost of the corporation fund to such extent as the Government may, by general or special order direct,—

(a) for the lighting, watering, scavenging, drainage of such street;

(b) for the provision, maintenance and repair of the water-supply mains, drains and sewers in, along side or under such street;

(c) for the provision, maintenance and repair of footways attached to such street;
Provided that where in the discharge of such duties it is necessary for the council to open and break up the soil or pavement of any such street, the council shall obtain the previous consent of such officer of the Highways Department as the Government may, by general or special order specify:

Provided further that in the case of an emergency, the council may, without such consent, open and break up the soil or pavement of any such street, but shall as far as practicable, restore such soil or pavement to the condition in which it was immediately before it was opened and broken up, and a report of the action so taken and the reasons therefor shall be sent forthwith to the officer specified.

238. (1) The commissioner may, subject always to such sanction as may be required under Chapter IV,—

(a) lay out and make new public streets;
(b) construct bridges and sub-ways;
(c) turn, divert or with the special sanction of the council and the Government permanently close any public street or part thereof;
(d) widen, open, extend or otherwise improve any public street;
(e) lay out and make new public streets in areas covered by huts.

(2) Compensation shall be paid to the owners and occupiers of any lands or buildings which are acquired for or affected by any such purposes.

(3) In determining such compensation, allowance shall be made for any benefit accruing to the owner or occupier concerned, from the construction or improvement made by the commissioner.

239. Subject to such regulation as may be made by the council, the commissioner may regulate the means, the manner and extent of access to, and the purpose of use of, any land or building which may abut on any public street.
240. (1) When any public street is permanently closed under section 238, the corporation may dispose of the site or so much thereof as is no longer required making compensation to any person injured by such closing.

(2) In determining such compensation, allowance shall be made for any benefit accruing to the same premises or any adjacent premises belonging to the same owner from the construction or improvement of any other public street at or about the same time that the public street, on account of which the compensation is paid, is closed.

241. (1) The commissioner may, subject always to such sanction as may be required under Chapter IV, acquire,—

(a) any land required for the purpose of widening, opening, extending or otherwise improving any public street or of making any new public street, and the buildings, if any, standing upon such land;

(b) any land outside the proposed street alignment, with the buildings, if any, standing thereupon which the council may consider it expedient to acquire.

(2) Any land or building acquired under clause (b) of sub-section (1), may be sold, leased or otherwise disposed of after public advertisement, and any conveyance made for that purpose may comprise such conditions as the standing committee thinks fit as to the removal of the existing building, if any, the description of the new building, if any, to be erected, the period within which the new buildings, if any, shall be completed and any other similar matters.

(3) The standing committee may require any person to whom any land or building is transferred under sub-section (2) to comply with any conditions comprised in the said conveyance before it places him in possession of the land or building.

242. The standing committee may—

(a) prescribe for any public street a building line or a street alignment or both a building line and a street alignment:
(b) from time to time, but subject in each case to its receiving the authority of the council in that behalf define a fresh line in substitution for any line so defined or for any part thereof, provided that such authority shall not be accorded—

(i) unless, at least one month before the meeting of the council at which the matter is decided, public notice of the proposal has been given by the commissioner by advertisement in the local newspapers and in the Tamil Nadu Government Gazette, and special notice thereof, signed by the commissioner, has also been put up in the street or part of the street for which such fresh line is proposed to be defined; and

(ii) until the council has considered all objections to the said proposal made in writing and delivered at the municipal office not less than three clear days before the day of such meeting:

Provided that in respect of any public street maintained by the Highways and Rural Works Department of the Government, the council shall exercise the powers under this section in consultation with the said department.

243. (1) No person shall construct any portion of any building within a street alignment prescribed under section 242; provided however that the commissioner may in his discretion permit additions to a building to be made within a street alignment, if such additions merely add to the height and rest upon an existing building or wall, upon the owner of the building executing an agreement binding himself and his successors in interest—

(a) not to claim compensation in the event of the commissioner at any time thereafter calling upon him or such successors to remove any building erected or added to in pursuance of such permission or any portion thereof; and

(b) to pay the expenses of such removal.

Provided that the commissioner shall, in every case in which he gives permission, report his reasons in writing to the standing committee.
(2) If the commissioner refuses to grant permission to erect or add to any building on the ground that the proposed site falls wholly or in part within a street alignment prescribed under section 242 and if such site or the portion thereof which falls within such alignment be not acquired on behalf of the corporation within three years after the date of such refusal, the corporation shall pay compensation to the owner of the site.

(3) No person shall erect or add to any building between a street alignment and a building line prescribed under section 242 except with the permission of the commissioner, who may when granting permission impose such condition as the standing committee may lay down for such cases.

244. (1) When any building or part thereof abutting on a public street is within a street alignment prescribed under section 242, the commissioner may, whenever it is proposed—

(a) to rebuild such building or take it down to an extent exceeding one-half thereof above the ground level, such half to be measured in cubic metre; or

(b) to remove, reconstruct or make any addition to any portion of such building which is within street alignment;

in any order which he issues concerning the rebuilding, alteration or repair of such building, require such building to be set back to the street alignment.

(2) When any building or any part thereof within the street alignment falls down or is burnt down or is, whether by order of the commissioner or otherwise, taken down, the commissioner may forthwith take possession on behalf of the corporation of the portion of land within the street alignment thereof occupied by the said building and, if necessary, clear it.

(3) Land acquired under this section shall be deemed a part of the public street and shall vest in the corporation.

(4) When any building is set back in pursuance of any requisition made under sub-section (1) or when the
The commissioner takes possession of any land under sub-section (2), the corporation shall forthwith make compensation, to the owner for any direct damage which he may sustain thereby.

Explanation.—The expression "direct damage" as used in sub-section (4) with reference to land means the market value of the land taken and the depreciation, if any, in the ordinary market value of the rest of the land resulting from the area being reduced in size; but does not include damage due to the prospective loss of any particular use to which the owner may allege that he intended to put the land, although such use may be injuredly affected by the reduction of the site.

245. The commissioner may, upon such terms as he thinks fit, allow any building to be set forward for the purpose of improving the line of a public street and may, with the sanction of the standing committee, by notice require any building to be so set forward in the case of reconstruction thereof or of a new construction.

Explanation.—For the purpose of this section a wall separating any premises from a public street shall be deemed to be a building; and it shall be deemed a sufficient compliance with permission or requisition to set forward a building to the street alignment if a wall of such material and dimensions as are approved by the commissioner is erected along the said line.

Projecting streets.

246. (1) The standing committee may prepare schemes and plans of proposed public streets showing the direction of such streets, the street alignment and building line on each side of them, their intended width and such other details as may appear desirable.

(2) The width of such proposed streets shall not ordinarily be less than fifteen metres, or in any area covered by huts, nine metres.

(3) When any plan has been prepared under subsection (1), the provisions of section 244 shall apply to all buildings, so far as they stand across the street alignment of the projected street.

Temporary closure of streets.

247. The commissioner may, by an order, temporarily close any street to traffic for repair or in order to carry...
out any work connected with drainage, water-supply or lighting or any of the purposes specified in Schedule III:

Provided that such work shall be completed and such street re-opened to traffic with all reasonable speed.

248. It shall not be lawful for any person, without the permission of the commissioner, to displace, take up or make any alteration in the fences, posts, pavement, flags or other materials of any public street.

249. When by a certificate of an officer of the Public Works Department of the Government of a rank not below that of an Executive Engineer it appears to the commissioner that having regard to the average expense of repairing roads in the neighbourhood, extraordinary expenses have been incurred by the corporation in repairing a street by reason of the damage caused by excessive weight passing along the street or extraordinary traffic thereon, or by any process of loading, unloading or depositing excessive weights thereon the commissioner may recover in the civil court, from any person by or in consequence of whose order such damage has been caused, the amount of such expenses as may be proved to the satisfaction of such court to have been incurred by the corporation by reason of the damage arising from such weight or traffic as aforesaid:

Provided that any person from whom expenses are or may be recoverable under this section may enter into an agreement with the corporation for the payment to it of a composition in respect of such weight or traffic and thereupon the persons so paying shall not be subject to any proceedings under this section.

Private Streets.

250. (1) If the owner of any land utilises, sells, leases or otherwise disposes of such land or any portion or portions of the same as sites for the construction of buildings he shall, save in such cases as the site or sites may abut on an existing public or private street, lay-out and make a building sites, street or streets giving access to the site or sites and connecting with an existing public or private street.
(2) In regard to the laying out or making of any such street or streets the provisions of section 251 shall apply, subject to the conditions that the owner shall remit a sum not exceeding 50 per cent of the estimated cost of lay-out improvements in the land and that the owner shall also reserve not exceeding 10 per cent of the lay-out for the common purpose in addition to the area provided for laying out streets. If any owner contravenes any of the conditions specified above he shall be liable for prosecution.

(3) If, in any case, the provisions of sub-sections (1) and (2) have not been complied with, the commissioner may, by notice, require the defaulting owner to lay-out and make a street or streets, on such land and, in such manner and within such time as may be specified in the notice.

(4) If such street or streets are not laid out and made in the manner and within the time specified in the notice, the commissioner may lay-out and make the street or streets, and the expenses incurred shall be recovered from the defaulting owner.

(5) The commissioner may in his discretion issue the notice referred to in sub-section (3) or recover the expenses referred to in sub-section (4) to or from the owners of any buildings or lands abutting on the street or streets concerned but any such owner shall be entitled to recover all reasonable expenses incurred by him or all expenses paid by him, as the case may be, from the defaulting owner referred to in sub-section (3).

251. (1) Any person intending to lay-out or make a new private street must send to the commissioner a written application with plans and sections showing the following particulars, namely:—

(a) the intended level direction and width of the street;
(b) the street alignment and the building line;
(c) the arrangements to be made, the levelling, paving, metalling, flagging, channelling, sewerage, draining, conserving and lighting the street;
(d) the extent of each site and its usage;
(e) the extent of open space around the building site allowed; and

(f) the extent of open space allowed for public purpose.

(2) The provisions of this Act and of any rules or by-laws made under it as to the level and width of public streets and the height of buildings abutting thereon shall apply also in the case of streets referred to in sub-section (1); and all the particulars referred to in that sub-section shall be subject to approval by the commissioner.

(3) Within sixty days after the receipt of any application under sub-section (1) the commissioner shall either sanction the making of the street on such conditions as he may think fit or disallow it, or ask for further information with respect to it.

(4) Such sanction may be refused—

(i) if the proposed street would conflict with any arrangements which have been made or which are in the opinion of the commissioner likely to be made, for carrying out any general scheme of street improvement; or

(ii) if the proposed street does not confirm to the provisions of this Act, rules and by-laws referred to in sub-section (2); or

(iii) if the proposed street is not designed so as to connect at one end with a street which is already open.

(5) No person shall lay-out or make any new private street without or otherwise than in conformity with the orders of the commissioner. If further information is asked for, no steps shall be taken to lay-out or make the street until orders have been passed upon receipt of such information:

Provided that the passing of such orders shall not in any case be delayed for more than sixty days after the commissioner has received all the information which he considers necessary to enable him to deal finally with the said application.

252. The provisions of sections 242, 243 and 244 shall apply so far as may be, to private streets, including streets to be laid out and made under section 250 or section 251.
253. (1) If any person lays out or makes any street referred to in section 251, without or otherwise than in conformity with the orders of the commissioner, the commissioner may, whether or not the offender be prosecuted under this Act, by notice—

(a) require the offender to show sufficient cause, by a written statement signed by him and sent to the commissioner on or before such day as may be specified in the notice, why such street should not be altered to the satisfaction of the commissioner or if such alteration be impracticable, why such street should not be demolished, or

(b) require the offender to appear before the commissioner either personally or by a duly authorised agent, on such day and at such time and place as may be specified in the notice, and show cause as aforesaid.

(2) If any person on whom such notice is served fails to show sufficient cause to the satisfaction of the commissioner why such street should not be so altered or demolished, the commissioner may pass an order directing the alteration or demolition of such street.

254. (1) If any private street or part thereof is not levelled, paved, metalled, flagged, channelled, sewered, drained, conserved or lighted to the satisfaction of the commissioner, he may by notice require the owners of such street or part and the owners of buildings and lands fronting or abutting on such street or part including in cases where the owners of the land and of the building thereon are different, the owners both of the land and of the building to carry out any work which in his opinion may be necessary, and within such time as may be specified in such notice.

(2) If such work is not carried out within the time specified in the notice, the commissioner may, if he thinks fit, execute it and the expenses incurred shall be paid by the owners referred to in sub-section (1) in such proportions as may be settled by the commissioner.

255. (1) If any street has been levelled, paved, metalled, flagged, channelled, sewered, drained, conserved and lighted under the provisions of section 254, such street shall, on the requisition of a majority of the owners referred to in sub-section (1) of that section, be declared as a public street.
256. No one shall build any wall or erect any fence or other obstruction or projection or make any encroach-ment in or over any street or any public place the control of which is vested in the corporation except as hereinafter provided.

257. (1) No door, gate, bar or ground-floor window shall without a licence from the commissioner be hung or placed so as to open outwards upon any street.

(2) The commissioner may by notice require the owner of such door, gate, bar or window to alter it so that no part thereof when open shall project over the street.

258. (1) The commissioner may by notice require the owner or occupier of any premises to remove or alter any projection, encroachment or obstruction (other than a door, gate, bar or ground-floor window) situated against or in front or such premises and in or over any street or any public place the control of which is vested in the corporation.

(2) If the owner or occupier of the premises proves that any such projection, encroachment or obstruction has existed for a period sufficient under the law of limitation to give him a prescriptive title or where such period is less than thirty years, for a period of thirty years or that it was erected with the consent of any municipal authority duly empowered in that behalf, and that the period if any, for which the consent is valid has not expired, the corporation shall make compensation to every person who suffers damage by the removal or alteration of the same.

259. (1) The Commissioner may grant a licence subject to such conditions and restrictions as he may think fit to the owner or occupier of any premises—

(a) to put up or continue to have verandas, balconies, sunshades, weather frames and the like, to project over a street, or

(b) in streets in which the construction of arcades has been sanctioned by the council, to put up or continue to have an arcade, or
(c) to construct or to continue to have any step or drain covering necessary for access to the premises.

(2) With the concurrence of the Superintendent of Police, Coimbatore or any officer authorized by him in this behalf, the commissioner may grant a licence subject to such conditions and restrictions as he may think fit, for any temporary construction in any street or in any public place the control of which is vested in the corporation.

(3) No licence shall be granted under sub-section (1) if the projection or construction is likely to be injurious to health or cause public inconvenience or otherwise materially interfere or result in material interference with the use of the road as such.

(4) On the expiry of any period for which a licence has been granted under this section or after due communication of an order of suspension or revocation of such licence, the commissioner, may, without notice, cause any projection or construction put up under sub-section (1) or sub-section (2) to be removed, and the cost of so doing shall be recoverable in the manner provided in section 478 from the person to whom the licence was granted.

(5) The council shall have power to lease road sides and street margins vested in the corporation for occupation on such terms and conditions and for such period as it may deem fit:

Provided that no such lease for any term exceeding three years shall be valid unless the sanction of the Government therefor shall have been first obtained:

Provided further that if the Government consider that any occupation of a road side or street margin under a lease granted by the council under this section is likely to be injurious to health or cause public inconvenience or otherwise materially interfere with the use of the road side or street margin as such, the Government may direct the council to cancel or modify the lease, and the council shall thereupon cancel or modify the lease accordingly.
things in suitable places owned by or vested in the corporation and may permit any person to use any such hoarding, erection or thing on payment of such fee as may be prescribed by regulations made by the council in this behalf.

Explanation I.—For the purposes of sections 61 and 162 the person who has been permitted to use any hoarding, erection or thing under this section shall be deemed to be the owner or the person in occupation of such hoarding, erection or thing.

Explanation II.—For the removal of doubts, it is hereby declared that any fee payable by any person who has been permitted to use any hoarding, erection or thing under this section shall be in addition to the advertisement tax payable by him under section 158 on advertisements, exhibited by him on such hoarding, erection or thing.

261. The Commissioner shall, so far as is practicable during the construction or repair of any street, drain or premises vested in the corporation,—

(a) cause the same to be fenced and guarded,

(b) take proper precautions against accident by shoring up and protecting the adjoining buildings, and

(c) cause such bars, chains or posts to be fixed across or in any street in which any such work is under execution as are necessary in order to prevent the passage of vehicles or animals and avert danger.

(2) The commissioner shall cause such street, drain or premises to be sufficiently lighted or guarded during the night while under construction or repair.

(3) The commissioner shall, with all reasonable speed, cause the said work to be completed, the ground to be filled in the said street, drain, or premises to be repaired and the rubbish occasioned thereby to be removed.

262. No person shall without lawful authority remove any bar, chain, post or shoring timber or remove or extinguish any light set up under section 261.

125-12-22A
Making holes and causing obstruction.

263. (1) No person shall make a hole or cause any obstruction in any street unless he previously obtains the permission of the commissioner and complies with such conditions as he may impose.

(2) When such permission is granted, such person shall at his own expense, cause such hole or obstruction to be sufficiently fenced and enclosed, until the hole or obstruction is filled up or removed and shall cause such hole or obstruction to be sufficiently lighted during the night.

Licence for work on buildings likely to cause obstruction.

264. If any person intends to construct or demolish any building or to alter or repair the outward part thereof, and if any street or footway is likely to be obstructed or rendered inconvenient by means of such work, he shall first obtain a licence from the commissioner in that behalf and shall also—

(a) cause the said building to be fenced and guarded;

(b) sufficiently light it during the night; and

(c) take proper precautions against accidents during such time as the public safety or convenience requires.

Clearing of debris of fallen houses, etc., by occupiers.

265. If any obstruction is caused in any street by the fall of trees, structures or fences, the owner or occupier of the premises concerned shall within twelve hours of the occurrence of such fall or within such further period as the commissioner may by notice allow, clear the street of such obstruction.

Naming or numbering of streets and buildings, etc.

266. (1) With the approval of the Government the council shall give names or numbers to new public streets and shall also give name to park, playground, bus-stand, arch or new municipal property and may subject to the approval of the Government alter the name or number of any public street, park, playground, bus-stand, arch or municipal property:

Provided that no such public street, park, playground, bus-stand, arch or municipal property shall be named after a living person irrespective of his status or the office occupied by him.
(2) The Commissioner shall cause to be put up or painted in Tamil and in English on a conspicuous part of some building, wall or place, at or near each end, corner or entrance of every public street, the name or number by which it is to be known.

(3) No person shall without lawful authority destroy, pull down or deface any such name or number or put up any name or number different from that put up by order of the commissioner.

267. (1) The Commissioner may cause a number to be affixed to the side or outer door of any building or to some place at the entrance of the enclosure thereof.

(2) No person shall, without lawful authority, destroy, pull down or deface any such number.

(3) When a number has been affixed under sub-section (1), the owner of the building shall be bound to maintain such number and to replace it if removed or defaced; and if he fails to do so, the commissioner may by notice require him to replace it.

CHAPTER X.

BUILDING REGULATIONS.

General powers.

268. (1) The Government may make rules —

(a) for the regulation or restriction of the use or development of sites for building, and

(b) for the regulation or restriction of building including the location, design, construction, its use for residence, commerce, trade, industry, recreation, culture and other purposes, and

(c) for the regulation of erection, maintenance and safety of building.

(2) Without prejudice to the generality of the power conferred by clause (a) of sub-section (1), rules made under that clause may provide—

(a) that no insanitary or dangerous site shall be used for building, and
(b) that no site shall be used for the construction of a building intended for public worship if the construction of the building thereon will wound the religious feelings of any class of persons.

(3) Without prejudice to the generality of the power conferred by clause (b) of sub-section (1), rules made under that clause may provide for the following matters, namely:

(a) information and plans to be submitted together with applications for permission to build;

(b) height of buildings, whether absolute or relative to the width of streets;

(c) level and width of foundation, level of lowest floor and stability of structure;

(d) number and height of storeys composing a building and height of rooms;

(e) provision of sufficient open space, external or internal, and adequate means of ventilation;

(f) prohibition or restriction of the construction of buildings within such distance as may be specified from the boundary of any street;

(g) provision of means of egress in case of fire;

(h) provision of secondary means of access for the removal of house refuse;

(i) materials and methods of construction of external and party walls, roofs and floors;

(j) position, materials and methods of construction of hearths, smoke-escapes, chimneys, stair cases, latrines, drains, cess-pools;

(k) paving of yards;

(l) restrictions on the use of inflammable materials in building;

(m) in the case of wells, the dimensions of the well and the manner of enclosing it and if the well is intended for drinking purposes, the means which shall be used to prevent pollution of the water; and

(n) provisions for adequate parking spaces in building site.
(4) No piece of land shall be used as a site for construction of a building, and no building shall be constructed or reconstructed otherwise than in accordance with the provisions of this Act and of any rules or by-laws made thereunder relating to the use of building sites or the construction or reconstruction of buildings:

Provided that the Government may, with the consent of the council in respect of the whole area, or portion thereof, exempt all buildings or any class of buildings from all or any of the provisions of this Chapter or the said rules.

269. (1) The council may give public notice of its intention to declare—

(a) that, in any street or portions of streets specified in the notice, —
   (i) continuous building will be allowed,
   (ii) the elevation and construction of the frontage of all buildings thereafter constructed or reconstructed shall, in respect of their architectural features, be such as the commissioner may consider suitable to the locality, or
   (b) that in any localities specified in the notice the construction of only detached buildings will be allowed, or
   (c) that in any streets, portions of streets or localities specified in the notice, the construction of shops, warehouses, factories, huts or buildings of a specified architectural character or buildings destined for particular uses will not be allowed without the special permission of the commissioner.

(2) No objection to any such declaration shall be received after a period of three months from the publication of such notice.

(3) The council shall consider all objections received within the said period and may then confirm the declaration and before doing so, may modify it, but not so as to extend its effect.

(4) The commissioner shall publish any declaration so confirmed and it shall take effect from the date of publication.

(5) No person shall, after the date of publication of such declaration, construct or re-construct any building in contravention of any such declaration.
270. (1) The council may require any building intended to be erected at the corner of two streets to be rounded off or splayed off to such height and to such extent or otherwise as it may determine, and may acquire such portion of the site at the corner as it may consider necessary for public convenience or amenity.

(2) Subject to the provisions of sub-section (3) for any land so acquired the corporation shall pay an amount which shall be the market value of such land on the date of acquisition.

(3) In determining such an amount, allowance shall be made for any benefit accruing to the same premises from the improvement of the streets.

271. (1) No external roof, verandah, pandal, or wall of a building and no shed or fence shall be constructed or reconstructed of cloth, grass, leaves, mats or other inflammable materials except with the permission of the commissioner nor shall any such roof, verandah, pandal, wall, shed or fence constructed or reconstructed in any year be retained in a subsequent year, except with such permission.

(2) Every permission granted under sub-section (1) shall expire at the end of the year for which it is granted.

Buildings other than huts.

272. (1) If any person intends to construct or reconstruct a building, he shall send to the commissioner—

(a) an application in writing for approval of the site together with a site-plan of the land, and

(b) an application in writing for permission to execute the work together with a ground plan, elevations and sections of the building and a specification of the work.

(2) Every document furnished under sub-section (1) shall contain such particulars and be prepared in such manner as may be required under rules or by-laws.

273. The commissioner shall not grant permission to construct or reconstruct a building unless and until he has approved of the site on an application made under section 272.
274. (1) The construction or re-construction of a prohibition building shall not be begun unless and until the commissioner has granted permission for the execution of the work.

(2) While granting permission under sub-section (1), the commissioner may specify in writing, the precautions to be observed with reference to the constructions or re-construction by the person making the application under sub-section (1) of section 272 and such person shall be responsible for the due observance of the precautions.

275. Within thirty days after the receipt of any application made under section 272 for approval of a site, or of which commissioner is to signify approval or disapproval or the application or to execute any work or of any information or of documents or further information or documents required under rules or by-laws, the commissioner shall, by written order, either approve the site or refuse to approve the site on one or more of the grounds mentioned in section 278.

276. Within thirty days after the receipt of any application made under section 272 for permission to execute any work or of any information or of documents or further information or documents required under rules or by-laws, the commissioner shall, by written order, either grant such permission or refuse to grant such permission on one or more of the grounds mentioned in section 278 or section 279:

Provided that the said period of thirty days shall not begin to run until the site has been approved under section 275.

277. (1) If within the period laid down in section 275 or section 276, as the case may be, the commissioner has neither given nor refused his approval of a building site, or his permission to execute any work, the standing committee shall be bound, on the written request of the applicant, to determine by written order whether such approval or permission should be given or not.

(2) If the standing committee does not, within thirty days from the receipt of such written request determine whether such approval or permission should be given or
not, such approval or permission shall be deemed to have been given and the applicant may proceed to execute the work, but not so as to contravene any of the provisions of this Act or any rule or by-law made under this Act.

278. (1) The only grounds on which approval of a site for the construction or re-construction of a building or permission to construct or re-construct a building may be refused, are the following, namely: —

(1) that the work or the use of the site for the work or any of the particulars comprised in the site-plan, ground-plan, elevations, sections, or specification would contravene some specified provision of any law or some specified order, rule, declaration or by-law made under any law;

(2) that the application for such permission does not contain the particulars or is not prepared in the manner required under rules or by-laws;

(3) that any of the documents referred to in section 272 have not been signed as required under rules or by-laws;

(4) that any information or documents required by the commissioner under the rules or by-laws has or have not been duly furnished;

(5) that streets or roads have not been made as required by section 250;

(6) that the proposed building would be an encroachment upon Government or municipal land;

(7) that the site of such building does not abut on a street or a projected street, and there is no access to such building from any such street by a passage or pathway appertaining to such site and not less than 3.5 metres wide at any part;

(8) that the site is required for a public purpose under any law for the time being in force.

(2) Whenever the commissioner or the standing committee refuses to approve the site for a building, or to grant permission to construct or re-construct a building the reasons for such refusal shall be specifically stated in the order.
279. Notwithstanding anything contained in this chapter if any street shown in the site-plan is intended to be for suspending a private street the commissioner may at his discretion refuse to grant permission to construct a building, until the street is commenced or completed.

280. (1) If the construction or re-construction of a building is not commenced within six months after the date on which permission was given to execute the work, the work shall not be commenced until an application has been made for the renewal of permission granted under this Chapter; and the provisions of sections 272 to 279 shall, so far as may be, apply to such application for renewal of permission.

(2) If the construction or reconstruction of the building is not completed within such period (not exceeding two years from the date on which permission was given for the construction or reconstruction) as may be specified in this behalf it shall not be continued thereafter until an application has been made for the renewal of permission granted under this Chapter; and the provisions of sections 272 to 279 shall, so far as may be, apply to such application for renewal of permission.

281. The commissioner may inspect any building during the construction or reconstruction thereof, or within one month from the date of receipt of the notice given under section 129.

282. (1) If the commissioner finds that the work,—

(a) is otherwise than in accordance with the plans or specifications which have been approved, or

(b) contravenes any of the provisions of this Act, or any rule, by-law, order or declaration made under this Act,

he may by notice require the owner of the building, within a period stated either—

(i) to make such alterations as may be specified in the said notice with the object of bringing the work in conformity with the said plans, specifications or provisions, or

(ii) to show-cause why such alterations should not be made.
(2) If the owner does not show-cause as aforesaid, he shall be bound to make the alterations specified in such notice.

(3) If the owner shows cause as aforesaid the commissioner shall by an order cancel the notice issued under sub-section (1) or confirm the same subject to such modifications, as he may think fit.

283. Notwithstanding any action taken under section 282 or under sub-section (1) of section 441 where in the opinion of the commissioner any building has been constructed or altered otherwise than in accordance with the plans and specifications which have been approved or in contravention of any of the provisions of this Act or any rule, by-law, order or declaration made under this Act, the commissioner may direct the owner of such building to pay by way of penalty a sum not exceeding fifty rupees for every half-year or part thereof in respect of every nine square metres or part thereof covered by the portion or portions of the building so constructed or altered, the area of the ground floor and the other floors, if any, being reckoned separately. Such penalty shall be recovered in the same manner as the property tax until the portion or portions aforesaid are removed or rectified by the owner and the resulting construction is approved by the commissioner.

284. Notwithstanding anything contained in any of the preceding sections, the commissioner may, at any time stop the construction or reconstruction of any building if in his opinion the work in progress contravenes any of the rules, regulations or by-laws framed under this Act, or endangers human life.

285. In sections 272 to 284 the word "building" does not include a hut.

(1) If any person intends to demolish a building either in whole or in part, he shall send an application to the commissioner in writing for permission to execute the work.

(2) The commissioner shall grant permission to execute the work subject to such conditions as he may deem necessary for ensuring the health or safety of the people living within or near the building.
(3) The demolition of a building shall not be begun unless and until the commissioner has granted permission for the execution of the work, and the work shall not be executed without complying with the conditions, if any, subject to which the permission has been granted.

Wells.

287. The provisions of sections 272, 273, 274, 280, 281, 282 and 284 shall, so far as may be, apply to wells.

Huts.

288. (1) Every person who intends to construct or reconstruct a hut shall send to the commissioner—

(a) an application in writing for permission to execute the work, and

(b) a site plan of the land.

(2) Every such application and plan shall contain the particulars and be prepared in the manner required under rules or by-laws.

289. The construction or reconstruction of a hut shall not be commenced unless and until the commissioner has granted permission for the execution of the work on an application sent to him under section 288.

290. Within fourteen days after the receipt of any application made under section 288 for permission to construct or reconstruct a hut, or of any information or plan or further information or fresh plan required under rules or by-laws, the commissioner shall, by written order, either grant such permission or refuse to grant such permission on one or more of the grounds mentioned in section 292.

291. (1) If within the period laid down in section 290 the commissioner has neither granted nor refused to grant permission to construct or reconstruct a hut, the standing committee shall be bound on the written request of the applicant, to determine by written order whether such permission should be granted or not.
(2) If the standing committee does not, within thirty
days from the receipt of such written request, determine
whether such permission should be granted or not, such
permission shall be deemed to have been granted; and
the applicant may proceed to execute the work but not
so as to contravene any of the provisions of this Act
or any rule or by-law made under this Act.

292. (1) The only grounds on which permission to
construct or reconstruct a hut may be refused are the
following, namely:—

(a) that the work or the use of the site for the
work would contravene some specified provision of any
law or some specified rule, by-law, order or declaration
made under any law;

(b) that the application for permission does not
contain the particulars or is not prepared in the manner
required under rules or by-laws;

(c) that any information or plan required by the
commissioner under rules or by-laws has not been duly
furnished;

(d) that streets or roads have not been made as
required by section 250;

(e) that the land on which the hut is to be construc-
ted or the street or streets on which such land abuts are
not adequately drained, levelled or lighted; or

(f) that the proposed hut would be an encroach-
ment upon Government or municipal land;

(g) that the land on which the hut is to be construc-
ted is required for a public purpose under any law for the
time being in force.

(2) Whenever the commissioner or standing com-
mittee refuses to grant permission to construct or reconstruc-
t a hut, the reasons for such refusal shall be specifically
stated in the order.

293. (1) If the construction or reconstruction of any
hut is not commenced within three months after the date
on which permission was given to execute the work, the
work shall not be commenced until an application has been
made for the renewal of permission granted under
this Chapter and the provisions of sections 288 to 292 shall,
so far as may be, apply to such application for renewal of
permission.

(2) If the construction or reconstruction of the hut is not completed within such period (not exceeding one
year from the date on which permission was given for the
construction or reconstruction) as may be specified in this
behalf it shall not be continued thereafter until application
has been made or the renewal of permission granted under
this Chapter; and the provisions of sections 288 to 292 shall,
so far as may be, apply to such application for renewal of
permission.

External walls, alterations and additions.

294. The owner or occupier of any building adjoining a street shall keep the external part thereof in proper repair of external walls in
maintenance with lime-plaster or other material to the satisfaction of the commissioner.

295. (1) The provisions of this Chapter and of any rules or by-laws made under this Act relating to construc-
tion and reconstruction of buildings shall also be applicable to any alteration thereof or addition thereto:

Provided that works of necessary repair which do not affect the position or dimensions of a building or any
room therein shall not be deemed an alteration or addition for the purposes of this section.

(2) If any question arises as to whether any addition or alteration is a necessary repair not affecting the position or dimensions or a building or room such question shall be referred to the standing committee, whose decision shall be final.

Powers of commissioner.

296. (1) If the commissioner is satisfied—

(i) that the construction or reconstruction of any building or well—

(a) has been commenced without obtaining the permission of the commissioner or where an appeal or

Demolition or alteration of building or well-work unlawfully commenced, carried on or completed.
reference has been made to the standing committee, in contravention of any order passed by the standing committee, or

(b) is being carried on, or has been completed otherwise than in accordance with the plans or particulars on which such permission or order was based, or

(c) is being carried on, or has been completed in breach of any of the provisions of this Act or of any rule or by-law made under this Act or of any direction or requisition lawfully given or made under this Act or such rules or by-laws, or

(ii) that any alterations required by any notice issued under section 282 have not been duly made, or

(iii) that any alteration of, or additions to, any building or any other work made or done for any purpose, into or upon any building has been commenced or is being carried on or has been completed in breach of section 295,

he may make a provisional order requiring the owner or the builder or the occupier to demolish the work done, or so much of it, as, in the opinion of the commissioner has been unlawfully executed, or to make such alterations as may, in the opinion of the commissioner be necessary to bring the work into conformity with the provisions of the Act, rules, by-laws, direction or requisition as aforesaid or with the plans or particulars on which such permission or order was based, and may also direct that until the said order is complied with the owner or builder or the occupier shall refrain from proceeding with the building or well.

(2) The commissioner shall serve a copy of the provisional order made under sub-section (1) on the owner or the occupier of the building or well together with a notice requiring him to show cause within a reasonable time to be named in such notice why the order should not be confirmed.

(3) If the owner or the occupier fails to show cause to the satisfaction of the commissioner, the commissioner may confirm the order with any modification he may think fit to make and such order shall then be binding on the owner or the occupier.
297. (1) If the construction or reconstruction of any building or well——

(a) is commenced without the permission of the commissioner, or

(b) is carried on otherwise than in accordance with the particulars on which such permission was based, or

(c) is carried on in contravention of any lawful order or in breach of any provision contained in this Act or in any rule or by-law made under it, or of any direction or requisition lawfully given or made, the commissioner may, after three days notice, direct that any person directing or carrying on such construction or reconstruction, or any person employed in the execution thereof in such building or well or any other place adjacent thereto shall be removed from such building, well or place.

(2) It shall be the duty of every police officer to assist the commissioner or any officer or servant of the corporation reasonably demanding his aid for carrying into effect the direction given by the commissioner under sub-section (1).

298. Any building constructed and used or intended to be constructed and used, exclusively for the purpose of a plant-house, meter-house, summer-house (not being a dwelling-house), poultry house or aviary, shall be exempted from the provisions of this Chapter other than section 271 provided the building be wholly detached from and situated at a distance of at least three metres from the nearest adjacent building.

CHAPTER XI.

HUTTING GROUNDS.

Preliminary.

299. The standing committee may, subject to the approval of the council, decide whether any particular area is or is not a hutting ground as defined in clause (21) of section 2 and the decision of the standing committee.
shall, on such approval, be final. The standing committee may also, subject to the approval of the council, define the external limits of any hutting ground and from time to time alter such limits.

Improvement of hutting grounds.

300. (1) The commissioner may, for sanitary reasons, require the owner or occupier of any hutting ground of which the total area as comprised within the limits defined under section 299 is less than one thousand four hundred and fifty square metres,—

(a) to open up and construct such passages, not exceeding 3.5 metres in width, between the buildings or huts and to provide such surface drains and latrines for the use of the tenants of the hutting ground, as the commissioner may think necessary; and

(b) to remove the whole or any portion of a hut provided that the owner or occupier of the building or hut shall be entitled to receive from the municipal fund such compensation calculated according to the estimated value of the structure removed, as the commissioner may determine.

(2) When the commissioner proposes to issue a requisition in respect of any hutting ground under sub-section (1), he shall prepare a standard plan showing the proposed improvements and may then by written notice, call on the owner or occupier of the hutting ground to show cause why the hutting ground should not be improved within a date to be fixed in conformity with the said plan.

(3) The provisions of sections 308, 309, 310, 315, 318, 319 and 322 shall with all necessary modifications, be deemed to apply in the case of every requisition issued under sub-section (1).

301. (1) The commissioner may, at any time, if it appears to him that any hutting ground, for sanitary reasons, requires improvements, serve a notice upon the owner or occupier of such hutting ground requiring him to prepare and submit a plan of the hutting ground, to the scale of four metres to the centimetre, showing—

(a) the manner in which the hutting ground should be laid out, with the buildings or huts standing in regular
lines and with a free passage, in front of and behind each line, of such width as may be necessary for proper ventilation and for scavenging;

(b) the drains for the general use of tenants of the hutting ground;

(c) the means of lighting, common water supply, bathing arrangements, if any, and common privy accommodation to be provided for the use of the tenants;

(d) the streets and passages which are to be maintained for the benefit of the tenants;

(e) the tanks, wells and low lands which are to be filled up and the tanks which are to be conserved; and

(f) any other proposed improvements:

Provided that when there are two or more owners or occupiers of a hutting ground the commissioner may require them to prepare and submit a joint plan of the hutting ground.

(2) The streets referred to in clause (d) of sub-section (1) shall be not less than five metres wide and ordinarily not more than sixty metres apart, and the passages referred to in that clause shall be not less than 3.5 metres wide.

(3) If there is any masonry building within the limits of the hutting ground, the said plan shall be so prepared as clearly to distinguish such building and the land pertaining to it.

(4) The said plan shall be considered by the commissioner who may approve of it without modifications or with such modifications as he thinks fit and the said plan as approved by the commissioner shall be deemed to be the standard plan of the hutting ground.

302. (1) If, after the service of a notice under section 301, on the owner or occupier of any hutting ground—

(a) such owner or occupier prefers for any reason to have a plan prepared for them by the commissioner; or

(b) such owner or occupier fails to comply within sixty days with such notice; or
(c) such owner or occupier does not agree among themselves in the preparation of a plan as required by such notice, the commissioner shall cause the hutting ground to be inspected by two persons appointed in that behalf, one of whom shall be the health officer of the corporation or a person holding the diploma of Public Health or having such other qualification as may be prescribed by the council in this behalf, and the other an engineer, and the commissioner on receipt of their report shall cause a plan to be prepared to the scale and showing the particulars prescribed in the said section.

(2) When a plan has been prepared under sub-section (1), the commissioner shall fix a day for the hearing of objections, if any, made by or on behalf of the owner or occupier of the hutting ground and the owner or occupier of the huts or masonry buildings therein, and after hearing such objections, may in his discretion, approve such plan either with or without modifications.

(3) Every plan of a hutting ground approved under sub-section (2) shall be deemed to be the standard plan of the hutting ground.

(4) When the commissioner causes a plan to be prepared under sub-section (1), he may charge the owner or occupier of the hutting ground therefor at a rate not exceeding two rupees per seven hundred and seventy square metres.

303. When the owner or occupier of a hutting ground has been required under section 301 to prepare a plan, no new building or hut shall be erected and no addition shall be made to any building or hut in such hutting ground until a plan has been prepared and approved under that section or under section 302.

304. When a standard plan has been approved for any hutting ground under section 301 or section 302 no new building or hut shall be erected and no addition shall be made to any building or hut in such hutting ground unless the building or hut or the portion to be added, as the case may be, occupies a site, or portion of a site, marked in the standard plan as the site for building or hut.
305. (1) When a standard plan has been approved for any hutting ground under section 301 or section 302, the commissioner may, at any time, by notice, require the owner or occupier of any building or hut in such hutting ground, which is not in conformity with the standard plan, to remove the whole or any portion of such building or hut.

(2) When a building or hut or portion of a building or hut has been removed in compliance with a requisition made under sub-section (1), the owner or occupier thereof shall be entitled to receive from the municipal fund such compensation calculated according to the estimated value of the structure removed, less the value of the materials, if the owner or occupier elects to take these as the commissioner may determine.

306. (1) The commissioner may at any time, by notice require the owner or occupier of any hutting ground for which a standard plan has been prepared under section 301 or section 302,—

(a) to construct the drains, privies, streets and passages, provide the means of lighting, water-supply and common bathing arrangements and carry out the other improvements shown in such plan, so far as may be practicable having regard to the existing arrangement of the huts, and

(b) if any tank, well or low land is shown in such plans as to be conserved or filled up, to conserve or fill up such tank, well or low land.

(2) Until such notice is complied with, the commissioner may refuse to sanction the erection of a new building or hut or the making of any addition to any building or hut in the hutting ground.

307. (1) If it appears to the commissioner that any hutting ground—

(a) by reason of the manner in which the buildings or huts are crowded together, or

(b) for any other reason,
is in such an unhealthy condition that the procedure provided by the foregoing sections of this Chapter would be too dilatory to meet the emergency he may, after giving notice to the owner or occupier of the hutting ground, cause the hutting ground to be inspected by two persons appointed...
in that behalf, one of whom shall be the Health Officer of
the corporation or a person holding the diploma of Public
Health or having such other qualification as may be pres-
cribed by the council in this behalf, and the other an
engineer. In appointing such persons the commissioner
shall consider any proposals made by the owner or occupier
of the hutting ground in this connection.

(2) The said persons shall forthwith—

(a) submit a written report on the sanitary condi-
tion of the hutting ground;

(b) annex to the report a plan approved by them as
a proper standard plan of such hutting ground, and

(c) certify—

(i) which of the improvements required to bring
the hutting ground into conformity with such plan should
be taken in hand forthwith in consequence of the un-
healthy condition of the hutting ground, and

(ii) which, if any, of such improvements should
be deferred for action under the foregoing sections of
this Chapter.

(3) The improvements referred to in sub-clauses (i)
and (ii) of clause (c) of sub-section (2) shall be specified in
two separate Schedules which shall be annexed to the report
and called Schedule A and Schedule B, respectively.

(4) The said Schedules shall clearly indicate—

(a) the buildings or huts which should be removed
wholly or in part,

(b) the streets, passages and drains which should be
constructed,

(c) the means of lighting, water-supply, common
bathing arrangements and common privy accommodation
to be provided for the use of the tenants,

(d) the tanks, wells and low lands which should be
filled up,

(e) any other improvements which the two persons
appointed under sub-section (1) may consider necessary
in order to remove or abate the unhealthy condition of the
hutting ground, and
(f) any masonry building within the hutting ground, and any land pertaining to such building which it may be necessary to purchase or acquire for the purpose of making such streets or passages or effecting any such improvements.

(5) A report (together with the Schedules annexed thereto) submitted under this section by any two persons appointed under sub-section (1) shall be sufficient evidence of the result of such inspection.

308. (1) The standing committee shall consider every report together with the plan and Schedules A and B annexed thereto made under section 307 and after considering the objections, if any, of the owner or occupier of the hutting ground in respect of which the report has been made and of any owner or occupier of any hut which is required to be demolished or altered and of the owner or occupier of any masonry building which is to be dealt with under sub-section (4) of section 307 may approve such plan and Schedules after making such modifications, if any, therein as it may think fit.

(2) The plan so approved shall be deemed to be the standard plan of such hutting ground.

309. When Schedule A annexed to a report made under section 307 has been approved under section 308 the commissioner may cause a written notice to be served upon—

(a) the owner or occupier of the building or hut referred to in such Schedule A, or

(b) the owner or occupier of the hutting ground in which such buildings or huts are situated,

requiring them to carry out all or any of the improvements specified in that Schedule or any portion of such improvements.

310. When any improvements required by a notice under section 309 are carried out by the commissioner under section 471 all expenses incurred thereby, including such compensation as the commissioner may think fit to pay to the owner or occupier of building or hut removed shall be paid by the owner of the hutting ground to the corporation and shall constitute a charge upon such hutting ground:
Disposal by the commissioner of materials of buildings or huts pulled down.

Provided that notwithstanding anything contained in section 475, if it appears to the standing committee that any such owner is unable by reason of poverty, to pay such expenses or any portion thereof, in the case of expenses relating to work which should in the opinion of the standing committee have been done by the owner or occupier of huts within the hutting ground, it may order the same or any portion thereof to be paid out of the municipal fund, and in the case of expenses which should be paid by the owner or occupier of the hutting ground, it may order the same or any portion thereof to be advanced out of the municipal fund, but thereafter to constitute a charge upon such hutting ground.

311. (1) If, in carrying out any improvements as provided in section 309, the commissioner causes any building or hut or any portion thereof to be pulled down, he shall—

(a) cause the materials of such building, hut or portion to be given to the owner of the building or hut if such owner elects to take them; or

(b) if the owner does not elect to take the materials or if the owner be unknown or the title to the building or hut be disputed, cause such materials to be sold, and hold in deposit, the proceeds of the sale, together with any sum awarded as compensation under section 310.

(2) Any amount held in deposit under clause (b) of sub-section (1) shall be so held by the corporation until any person obtains an order from a competent court for the payment to him of such amount.

(3) A court of district munsif shall be deemed to be a competent court for the purpose of this section.

312. The standing committee may, at any time after the receipt of a report made under section 307, direct the commissioner to purchase or acquire—

(a) any building within such hutting ground, or

(b) any land appurtenant to such building, or

(c) any such building, together with the land appurtenant thereto or any portion thereof,
which is mentioned in that behalf in Schedule A or Schedule B, annexed to such report provided however, that it shall be competent for the commissioner to purchase any item of property mentioned above, if it does not exceed rupees one thousand in value.

313. When a standard plan of a hutting ground and any Schedule B, annexed to the report made under section 307 with respect to that hutting ground, have been approved under section 308 —

(a) the provisions of section 304 shall apply to such hutting ground, and

(b) the provisions of sections 305 and 306 shall apply to such hutting ground in respect of the improvements indicated in that Schedule as provided in sub-section (4) of section 307.

314. (1) Notwithstanding anything contained in sections 308 to 313 the standing committee may, after receipt of a report made under section 307 with respect to any hutting ground and after giving an opportunity of being heard to the owner or occupier thereof, pass a resolution to the effect that the hutting ground is an unhealthy area and that in its opinion, the purchase or acquisition of the hutting ground or any portion thereof is necessary for the purpose of making the improvements referred to in the said report.

(2) When any such resolution has been passed, the commissioner shall make a plan for the improvement of the said hutting ground or portion thereof, together with such estimates as may be necessary for a due understanding of the same, and may then purchase or acquire the said hutting ground or portion, and such plan shall be deemed to be standard plan of the hutting ground.

(3) When any hutting ground or portion of a hutting ground has been so purchased or acquired, the commissioner shall, as soon as is reasonably practicable, either —

(a) sell or lease the same or part thereof to any person for the purpose and under the condition that he will, as regards the land so sold or leased to him, carry out the improvements shown in such standard plan, or
Proportion of area of hutting ground to be shown in standard plan as streets, passages and open lands.

(3) If more than one person so applies, the standing committee shall determine which of such persons shall have the preferential right under this sub-section to purchase or take on lease such hutting ground or portions thereof.

315. (1) No standard plan approved for a hutting ground under this Chapter shall without the consent of the owner thereof show more than—

(a) one-third of the whole area of such hutting ground as streets or passages, or

(b) one-half of such area as open lands not to be built upon, whether such open lands be common ground, streets, passages or spaces behind a line of buildings or huts.

(2) In calculating the said proportions of one-third and one-half of any such area no tank situated there in that has not been filled up shall be taken into account.

316. (1) When the land included in a hutting ground is owned by more owners than one, each owning one or more separate plots of such land, the standard plan approved under this Chapter for such hutting ground shall, as far as practicable, provide, —

(a) for one or more buildings or huts being completely contained in each such plot, and
(b) for such proportion of each such plot being taken for streets, passages and open lands as is specified in section 315.

(2) If a greater proportion of any one such plot than the proportion specified in section 315 is so taken such standard plan shall indicate—

(i) the compensation which shall be payable to the owner of such plot, and

(ii) the person who are liable to pay such compensation by reason of their benefiting by such greater proportion having been taken.

(3) If no person can equitably be called upon to pay such compensation, the same shall be paid by the corporation.

(4) Any compensation payable under this section to the owner of any land in a hutting ground shall not be paid until such land has been brought into complete conformity with the standard plan.

317. (1) Every street or passage in a hutting ground which is shown in the standard plan approved under this Chapter for that hutting ground and which is not already a public street, shall, unless such street or passage is declared to be a public street under section 255 be deemed to be a private street and the portion thereof which falls on the land of each owner shall belong to such owner:

Provided that any portion of any such street or passage which is situated on land purchased or acquired under section 312 shall remain the property of the corporation.

(2) Every such private street shall, at all times, be kept open for sanitary purposes and for all other purposes of this Act in such manner as the commissioner may require, and shall also be kept open for the use of all the tenants of the hutting ground:

Provided that, notwithstanding anything contained in the Limitation Act, 1963 (Central Act 36 of 1963), no use of any such street shall, by reason of any lapse of time, be held to confer a right of way on the public so as to bring the street within the definition of a public street in clause (33) of section 2.
318. The bathing arrangements and privy accommodation in a hutting ground, which are shown in the standard plan approved under this Chapter for such hutting ground as being common to the use of all or some of the tenants of the hutting ground shall at all times be kept available for the use of such tenants:

Provided that notwithstanding anything contained in the Limitation Act, 1963 (Central Act 36 of 1963), if, at any time the land on which any such bathing arrangements or privy accommodation are provided ceases to form part of such hutting ground, no such use shall, by reason of any lapse of time, be held to confer any right on any person so as to prejudicially effect the rights of the owner of such land.

319. (1) The owner of any land in a hutting ground, for which a standard plan has been approved under this Chapter shall maintain in proper order and repair, to the satisfaction of the commissioner such streets, passages, drains, common bathing arrangements, common privy accommodation, means of lighting, means of water supply and other works on the land as may be shown in the plan.

(2) The commissioner may, at any time, cause a notice to be served upon such owner requiring him so to maintain such streets, passages, drains, common bathing arrangements, common privy accommodation, means of lighting, means of water-supply and other works:

Provided that any convenience made by the owner of a building or hut for his own use shall, subject to such notice as aforesaid, be maintained by him and not by the owner of the hutting ground.

(3) If the commissioner is satisfied that any street, passage, drain, bathing arrangements, privy accommodation, means of water supply or other work or any portion thereof has been damaged by any tenant or tenants of the hutting ground, the commissioner may, if he thinks it desirable to do so, call upon such tenant or any one or more of such tenants by a notice to repair such street, passage, drain, bathing arrangements, privy accommodation, means of water-supply or other work or portion thereof.

(4) Notwithstanding anything contained in this section or section 318, the scavenging of streets and common privies shall be done by the corporation free of charge.
320. (1) The owner of any land in a hutting ground for which a standard plan has been approved under this Chapter, shall be deemed to be the occupier of—

(a) all the streets, passages and common ground;

(b) all drains provided for the use of more than one hut; and

(c) the common bathing arrangements, common privies and means of lighting the hutting ground on such land so far as the same are constructed in accordance with the standard plan.

(2) The owner of any building or hut in such hutting ground shall be deemed to be the occupier of—

(i) the land on which such building or hut stands;

(ii) the open space behind such building or hut which appurts thereto; and

(iii) every drain, privy, means of lighting or water connection (if any) provided for the sole use of such building or hut.

321. When a hutting ground has been brought into conformity with the standard plan approved under this Chapter for such hutting ground, it shall be deemed to be a remodeled hutting ground.

322. (1) The owner of any land included in a hutting ground which bears a separate number in the assessment book may, at any time, whether a standard plan for the hutting ground has been prepared under this Chapter or not, send notice to the commissioner that he intends to remove all the buildings or huts standing on such land:

Provided that the receipt of any such notice by the commissioner shall not be a bar to the approval by the commissioner or the standing committee under this Chapter of a standard plan for such hutting ground.

(2) From the date of such notice no application shall be entertained for erecting on such land any new building or hut or adding to any building or hut standing on the land.
(3) Such owner shall within six months after the date of such notice, or within such further time as the commissioner may, from time to time allow, remove all buildings or huts standing on such land, and, if he does not do so, the notice shall be deemed to be cancelled.

(4) When all such buildings or huts have been so removed, such land shall, according to its situation, either—

(i) be altogether excluded from the limits of the hutting ground, or

(ii) be shown in a standard plan approved for the hutting ground under this Chapter, as not being a part of such hutting ground:

Provided that, if in the standard plan, any street or passage is shown on such land, the provisions of sections 306, 309, 313, 317, 319 and 320 shall with all necessary modifications, be deemed to apply to such street or passage unless the commissioner otherwise directs.

(5) If, after all the buildings or huts standing on any land have been removed under sub-section (3), any application is received for erecting any building or hut on such land, the commissioner may, by notice, require the owner of the land to carry out such improvements included in the standard plan as he may think fit.

(6) When all the buildings or huts standing on any land within a hutting ground have been removed under sub-section (3), the standing committee may either—

(a) cancel the standard plan, if any, already approved under this Chapter, for such hutting ground, or

(b) modify such plan, after hearing the objections, if any, of any owner of land included in such hutting ground.

(7) Where any land, formerly included in a hutting ground, ceases to be so included and where any street or passage was shown on such land in the standard plan and where on such land ceasing to be so included the commissioner does not consider it to be practicable or expedient to change the alignment of such street, he shall, in applying the proviso to sub-section (4) to such street, compensate the owner of such land for any area that is included in such

street which is in excess of one-seventh of the entire area of the land which ceases to be included in the hutting ground.

Hutting ground streets.

323. (1) In any hutting ground, in respect of which a standard plan has not been prepared or in any area in which it appears to the commissioner, that huts are likely to be erected, the standing committee may, after considering the objections, if any, of any owner of land in such hutting ground or in such area, prescribe alignments, not more than five metres in width, for such private streets as it may think fit.

(2) When the land within such hutting ground or area is owned by more owners than one, each owning one or more separate plots of such land, such alignments shall as far as practicable, be so prescribed as not to occupy, within any such plot, more than one-fourth of the area thereof and shall not ordinarily be less than thirty metres apart.

(3) If, in any such plot, more than one-fourth of the area thereof is occupied by such alignments, the corporation shall pay such compensation to the owner of the plot as the standing committee may fix:

Provided that no compensation shall be paid in respect of any such plot as long as any hut or other structure other than a masonry building is left standing within any such alignment in the plot.

(4) No building or hut or portion thereof shall be erected within any alignment prescribed under sub-section (1).

(5) The provisions of section 317 shall, with all necessary modifications, be deemed to apply to every street the alignment for which has been prescribed under this section.

324. (1) In any hutting ground, at any time after the expiration of seven years from the time when any alignment has been prescribed—

(a) for a street under section 323, or
(b) for buildings or huts,

the commissioner may, by notice require the owner of the land or the owners or occupiers of the existing buildings or huts to remove such buildings or huts or portions thereof as fall—

(i) within any such prescribed street alignment, or

(ii) within 1.5 metres on either side of any such prescribed building or hut alignment, as the case may be.

(2) When a building or hut has been removed under the provisions of sub-section (1), the corporation shall pay to the owner thereof such compensation as the standing committee may fix, but such compensation shall in no case exceed the value of the building or hut less the value of the materials thereof.

325. Any person who erects a masonry building—

(a) in any hutting ground in respect of which a standard plan has been approved under sections 301, 302 or 308; or

(b) in any hutting ground or area in respect of which alignments for streets have been prescribed under section 323;

shall, if so required by the notice issued by the commissioner leave a clear space of 4.5 metres between the centre line of any street or passage shown in such plan, or of any street the alignment for which has been so prescribed, as the case may be, and the nearest part of such building.

326. (1) The provisions of this Chapter and of any rules or by-laws made under this Act in so far as they relate to construction and reconstruction of buildings or huts in hutting grounds shall also be applicable to any alteration or addition to, such buildings or huts:

Provided that works of necessary repair which do not affect the position or dimensions of a building or hut or any room therein shall not be deemed to be an alteration or addition for purposes of this section.

(2) If any question arises as to whether any addition or alteration is a necessary repair not affecting the position or dimensions of a building, hut or room, such question shall be referred to the standing committee whose decision shall be final.
CHAPTER XII.

NUISANCES.

Dangerous structures, trees and places.

327. (1) If any structure be deemed by the commissioner to be in a ruinous state or dangerous to passers-by or to the occupiers of neighbouring structures, the commissioner may, by notice, require the owner or occupier to fence off, take down, secure or repair such structure so as to prevent any danger therefrom.

(2) If immediate action is necessary the commissioner may himself, before giving such notice or before the period of notice expires fence off, take down, secure or repair such structure or fence off a part of any street or take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner or occupier in the manner provided in section 478.

(3) If, in the commissioner's opinion, the said structure is imminently dangerous to the inmate thereof, the commissioner shall order the immediate evacuation thereof and any person disobeying may be removed by any police officer.

328. (1) If any tree or any branch of a tree or the fruit of any tree be deemed by the commissioner to be likely to fall and thereby endanger any person or any structure, the commissioner may by notice require the owner of the said tree to secure, lop or cut down the said tree so as to prevent any danger therefrom.

(2) If immediate action is necessary, the commissioner may himself, before giving such notice or before the period of notice expires secure, lop or cut down the said tree or remove the fruit thereof or fence off a part of any street or take such temporary measures, as he thinks fit to prevent danger, and the cost of doing so shall be recoverable from the owner in the manner provided in section 478.

329. (1) If any tank, pond, well, hole, stream, dam, bank or other place be deemed by the commissioner to be dangerous for want of sufficient repair, protection or enclosure, tanks, wells, dangerous to the passers-by or to persons living in the holes, etc.
neighbourhood, the commissioner may by notice, require the owner to fill in, remove, repair, protect or enclose the same so as to prevent any danger therefrom.

(2) If immediate action is necessary, the commissioner may himself, before giving such notice or before the period of notice expires take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner in the manner provided in section 478.

330. (1) The commissioner may, by notice, require the owner of any structure, booth or tent partly or entirely composed of or having any external roof, verandah, pandal, fence or wall partly or entirely composed of, cloth, grass, leaves, mats or other inflammable materials to remove or alter such structure, booth, tent, roof, verandah, pandal, fence or wall or may grant him permission to retain the same on such conditions as the commissioner may think necessary to prevent danger from fire.

(2) The commissioner may by notice require any person using any place for the storage of private use of timber, fire-wood or other combustible things to take special steps to guard against danger from fire.

(3) Where the commissioner is of opinion that the means of egress from any structure are insufficient to allow of safe exits in the event of fire, he may, with the sanction of the standing committee, by notice, require the owner or occupier of the structure to alter or reconstruct any staircase in such manner or to provide such additional or emergency staircases as he may direct; and when any structure, booth or tent is used for purposes of public entertainment he may require subject to such sanction as aforesaid, that it shall be provided with an adequate number of clearly indicated exits so placed and maintained as readily to afford the audience ample means of safe egress; that the seating be so arranged as not to interfere with free access to the exits and that the gangways, passages and staircases leading to the exit shall, during the presence of the public be kept clear of obstructions.

**Control over waters, e.c.**

331. (1) No new well, tank, pond, cistern, fountain or the like shall be dug or constructed without the permission of the commissioner.
(2) The commissioner may grant permission subject to such conditions as he may deem necessary or may refuse it for reasons to be recorded by him.

(3) If any such work is begun or completed without such permission, the commissioner may, either—

(a) by notice require the owner or other person who has done such work to fill up or demolish such work in such manner as the commissioner shall direct, or

(b) grant permission to retain such work but such permission shall not exempt such owner from proceedings for contravening the provisions of sub-section (1).

332. If, in the opinion of the commissioner, the working of any quarry, or the removal of stone, earth or other material from any place, is dangerous to persons residing in or having legal access to the neighbourhood thereof or creates or is likely to create a nuisance, the commissioner may, with the approval of the standing committee, by notice, require the owner or person having control of the said quarry or place to discontinue working the same or to discontinue removing stone, earth or other material from such place or to take such order with such quarry or place, as he shall deem necessary for the purpose of preventing danger or of abating the nuisance arising or likely to arise therefrom.

333. (1) If, in the opinion of the commissioner—

(a) any pool, ditch, tank, well, pond, bog, swamp, quarry-hold, drain, cesspool, pit, water-course or any collection of water, or

(b) any land on which water may at any time accumulate, is, or is likely to become, a breeding place of mosquitoes or in any other respect a nuisance, the commissioner may by notice require the owner or person having control thereof to fill up, cover over, weed, stock with larvicidal fish, treat with kerosene oil, drain or drain off the same in such manner and with such materials as the commissioner shall direct, or to take such order with the same for removing or abating the nuisance as the commissioner shall direct.

(2) If a person on whom a requisition is made under sub-section (1) to fill up, cover over or drain off a well, delivers to the commissioner, within the time fixed for 125—12—24A
compliance therewith, written objections to such requisition, the commissioner shall report such objections to the standing committee and shall make further inquiry into the case, and he shall not institute any prosecution for failure to comply with such requisition except with the approval of the standing committee but the commissioner may, nevertheless, if he deems the execution of the work called for by such requisition to be of urgent importance, proceed in accordance with section 471 and pending the standing committee's disposal of the question whether the said well shall be permanently filled up, covered over or otherwise dealt with, may cause such well to be securely covered over so as to prevent the ingress of mosquitoes and in every such case the commissioner shall determine, with the approval of the standing committee, whether the expenses of any work already done as aforesaid shall be paid by the owner or by the commissioner out of the municipal fund or shall be shared and, if so, in what proportions.

(3) On the report of the health officer that the cultivation of any specified crop, or the use of any specified manure, or the irrigation of land in any place within the limits of the City is injurious to the public health, the council may, with the previous sanction of the Government, by public notice, regulate or prohibit the cultivation, use of manure, or irrigation so reported to be injurious:

Provided that when such cultivation or irrigation has been practised during the five years preceding the date of such public notice with such continuity as the ordinary course of husbandry admits of, compensation shall be paid from the municipal fund to all persons interested for any damage caused to them by such prohibition.

Power to order cleansing of insanitary private water-course, spring, tank, well, etc., used for drinking.

334. (1) The commissioner may, by notice, require the owner of or person having control over any private water-course, spring, tank, well or other place the water of which is used for drinking, bathing or washing clothes to keep the same in good repair, to cleanse it in such manner as the commissioner may direct and to protect it from pollution caused by surface drainage or other matter in such manner as may be provided in the notice.

(i) If the water of any private tank, well, or other place which is used for drinking, bathing or washing clothes, as the case may be, is proved to the satisfaction
of the commissioner to be unfit for that purpose, the commissioner may, by notice, require the owner or person having control thereof to—

(a) refrain from using or permitting the use of such water, or

(b) close or fill up such place or enclose it with a substantial wall or fence.

335. If it appears to the commissioner that any public Duty of well or receptacle of stagnant water is likely to be injurious to health or offensive to the neighbourhood, he shall cause the same to be cleansed, drained or filled up.

336. The commissioner may regulate or prohibit the washing of animals, clothes or other things or fishing in any river or estuary within the City in the interests of public health.

337. It shall not be lawful for any person to—

(a) bathe in any tank, reservoir, conduit, fountain, well or in other place set apart by the corporation, or by the owner thereof, for drinking purposes;

(b) wash or cause any animal or any vehicle such as lorry, bus and the like or thing to be washed in any such place;

(c) throw, put or cause to enter into the water in any such place, any animal or any vehicle such as lorry, bus and the like or thing whereby the water may be fouled or corrupted; or

(d) cause or suffer to drain into or upon any such place, or cause or suffer anything to be brought therein to or do anything, whereby the water may be fouled or corrupted.

Control over abandoned lands, untrimmed hedges, etc.

338. If any building or land, by reason of abandonment, disputed ownership or other cause remains untenanted and thereby becomes a resort of idle and disorderly persons or in the opinion of the commissioner becomes a nuisance, the commissioner may, after due enquiry, by notice, require the owner or person claiming to be the owner to secure, enclose, clear or cleanse the same.
339. The commissioner may, by notice, require the owner or occupier of any building or land which appears to him to be in a filthy or unwholesome state or overgrown with thick or noxious vegetation, trees or undergrowth injurious to health or offensive to the neighbourhood, to cleanse, clear or otherwise put the building or land in proper state or to clear away and remove such vegetation, trees or undergrowth within twenty-four hours or such longer period and in such manner as may be specified in the notice.

340. If, in the opinion of the commissioner, the storage, dumping or deposit in any building or land of coal, charcoal, ashes, cinders, gunny bags, wool, cotton, or any material or the sifting, breaking, cutting or burning of such coal, charcoal, ashes, cinders or material or subjecting the same to any process, causes or is likely to cause nuisance to the inhabitants in the neighbourhood of such building or land, by the emanation of dust, floating particles, smoke, unwholesome smell or noise or otherwise, he may, by notice, require the owner or occupier of such building or land to take such steps as may be specified in the notice for the abatement of such nuisance.

341. The commissioner may, by notice, require the owner or occupier of any building or land near a public street to—

(a) fence the same to the satisfaction of the commissioner;

(b) trim or prune any hedges bordering on the said street so that they may not exceed such height from the level of the adjoining roadway as the commissioner may determine; or

(c) cut and trim any hedges and trees overhanging the said street and obstructing it or the view of traffic or causing it damage; or

(d) lower an enclosing wall or fence which by reason of its height and situation obstructs the view of traffic so as to cause danger.
Control over Insanitary buildings.

342. The commissioner, if it appears to him necessary for sanitary purposes so to do, may, by notice, require the owner or occupier of any building to lime wash or otherwise cleanse the building inside and outside in the manner and within a period to be specified in the said notice.

343. (1) Whenever the commissioner considers—

(a) that any building or portion thereof is, by reason of its having no plinth or having a plinth of insufficient height, or by reason on the want of proper damage or ventilation or by reason of the impracticability of cleansing, attended with danger or disease to the occupiers thereof or to the inhabitants of the neighbourhood, or is for any reason likely to endanger the public health or safety, or

(b) that a block or group of buildings, is, for any of the said reasons, or by reason of the manner in which the buildings are crowded together, attended with such risk as aforesaid,

he may, by notice, require the owners or occupiers of such buildings or portions of buildings or at his option, the owners of the land occupied by such buildings, or portions of buildings to execute such works or to take such measures as he may deem necessary for the prevention of such danger.

(2) No person shall be entitled to compensation for damages sustained by reason of any action taken under or in pursuance of this section save when a building is demolished in pursuance of an order made hereunder, or so far demolished as to require reconstruction, in which cases the corporation shall make compensation to the owner thereof.

(3) When any building is entirely demolished under this section and the demolition thereof adds to the value of other buildings in the immediate vicinity, the owners of such other buildings shall be bound to contribute towards the compensation payable to the owner of the first-named building in such proportion to the increased value acquired by their respective buildings as may be determined by the commissioner.
(4) When any building is so far demolished under this section as to require reconstruction, allowance shall be made, in determining the compensation, for the benefit accruing to the premises from the improvement thereof.

344. (1) If any building or portion thereof, intended for or used as a dwelling-place appears to the commissioner to be unfit for human habitation, he may apply to the standing committee to prohibit the further use of such building for such purpose and the standing committee may, after giving the owner and occupiers thereof a reasonable opportunity of showing cause why such order should not be made, make a prohibitory order as aforesaid.

(2) When any such prohibitory order has been made, the commissioner shall communicate the purport thereof to the owner and occupiers of the building and on expiry of such period as is specified in the notice, not being less than thirty days after the service of the notice, no owner or occupier shall use or suffer it to be used for human habitation until the commissioner certifies in writing that the causes rendering it unfit for human habitation have been removed to his satisfaction or the standing committee withdraws the prohibitory order.

(3) When such prohibitory order has remained in operation for three months, the commissioner shall report the case to the standing committee which shall thereupon consider whether the building should not be demolished. The standing committee shall give the owner not less than thirty days notice of the time and place at which the question will be considered and the owner shall be entitled to be heard when the question is taken into consideration.

(4) If upon such consideration the standing committee is of opinion that the building has not been rendered fit for human habitation and that steps are not being taken with due diligence to render it so fit and that the continuance thereof is a nuisance or dangerous or injurious to the health of the public or to the inhabitants of the neighbourhood it shall record a decision to that effect, with the grounds of the decision, and the commissioner shall in pursuance of the said decision, by notice, require the owner to demolish the building.

(5) If the owner undertakes to execute forthwith the works necessary to render the building fit for human habitation and the commissioner considers that it can be so made fit, the commissioner may postpone the execution
of the decision of the standing committee for such time not exceeding six months, as he thinks sufficient for the purpose of giving the owner an opportunity of executing the necessary works.

345. (1) If it appears to the commissioner that any dwelling-house or other building which is used as a dwelling-place, or any room in any such dwelling-house or building, is so overcrowded as to endanger the health of the inmates thereof, he may apply to a magistrate to abate such overcrowding; and the magistrate after such inquiry as he thinks fit to make, may, by written order, require the owner of building or room, within a reasonable time, not exceeding four weeks to be laid down in the said order, to abate such overcrowding by reducing the number of lodgers, tenants or other inmates of the building or room, or may pass such other order as he may deem just and proper.

(2) The standing committee may declare what amount of superficial and cubic space shall be deemed for the purposes of sub-section (1) to be necessary for each occupant of a building or room.

(3) If any building or room referred to in sub-section (1) has been sublet, the landlord of the lodgers, tenants or other actual inmates of the same shall, for the purposes of this section, be deemed to be the owner of the building or room.

(4) It shall be incumbent on every tenant, lodger, or other inmate of a building or room, to vacate on being required by the owner so to do in obedience to any requisition made under sub-section (1).

General.

346. (1) When the commissioner takes down any building or part thereof or cuts down any tree or hedge or shrub or part thereof or removes any fruit by virtue of his powers under this Chapter or under section 471, the commissioner may sell the materials or things taken down or cut down or removed and shall in the case of sale apply the proceeds in or towards payment of the expenses incurred and pay any surplus accruing from such sale to the owner or other person entitled thereto on demand made within twelve months from the date of sale. If no such demand is made such surplus shall be forfeited to the corporation.
(2) If after reasonable inquiry it appears to the commissioner that there is no owner or occupier to whom notice can be given under any section in this Chapter, he may himself take such order with the property mentioned in such section, as may appear to him to be necessary and may recover the expense incurred by selling such property (not being land), or any portion thereof.

347. No person shall be entitled save as provided in section 333 and 343 to compensation for any damages sustained by reason of any action taken by a municipal authority in pursuance of its powers under this Chapter.

CHAPTER XIII.
LICENSES AND FEES.

General provisions as to licences.

348. Nothing in this Act or in any rule, by-law or regulation made thereunder shall be construed as requiring the taking out of any licence or the obtaining of any permission under this Act or any such rule, by-law or regulation in respect of any place in the occupation or under the control of the Government or the Central Government or of a market committee established or deemed to be established under the Tamil Nadu Agricultural Produce Markets Act, 1959 (Tamil Nadu Act 23 of 1959), or in respect of any property belonging to the Government or the Central Government or to such market committee.

Food establishments.

349. (1) No person shall without or otherwise than in conformity with the terms of a licence granted by the commissioner in this behalf, keep any eating house, tea-shop, coffee-house, cafe, restaurant, refreshment room, or any place, where the public are admitted for the consumption of any food or drink or any place where food is sold or prepared for sale.

(2) The commissioner may at any time cancel or suspend any licence granted under sub-section (1), if he is of opinion that the premises covered thereby are not kept in conformity with the conditions of such licence or with the provisions of any by-law made under section 432 relating to such premises whether or not the licensee is prosecuted under this Act.
350. No person shall—

(a) without the permission of the commissioner or otherwise than in conformity with the terms of such permission, keep pigs in any part of the City;

(b) keep any animal or bird on his premises so as to be a nuisance or so as to be dangerous; or

(c) feed or permit to be fed on filth any animal which is kept for dairy purposes or may be used for food.

351. Any—

(a) dog or pig not taxed under section 142; or

(b) monkey,

found straying, may be summarily destroyed by any person authorised in that behalf in writing by the commissioner.

352. (1) The owner or occupier of any stable, veterinary, stables, cattle-sheds or cow-houses or structures to house animals or pets shall apply to the commissioner for a licence not less than forty-five and not more than ninety days before the opening of such place or the commencement of the year for which the licence is sought to be renewed, as the case may be.

(2) The commissioner may, by an order and under such restrictions and regulations as he thinks fit, grant or refuse to grant such licence.

(3) No person shall, without or otherwise than in conformity with a licence, use any place or allow any place to be used for any such purpose.

353. (1) All stables, cattle-sheds and cow-houses or structures to house animals or pets shall be under the survey and control of the commissioner as regards their site, constructions, materials and dimensions.

(2) The commissioner may, by notice, require that any stable, cattle-shed or cow-house be altered, paved, drained, repaired, disinfected or kept in such a state
as to admit of its being sufficiently cleaned or be supplied with water or be connected with a sewer or be demolished or be improved by constructing a diaphragm.

(3) Every such notice shall specify the time-limit within which the work referred to under sub-section (2) has to be carried out and shall be addressed to the owner or person having control of the stable, cattle-shed or cow-house.

(4) The expense of executing any work in pursuance of any such notice shall be borne by the owner.

(5) If the execution of any such work referred to in sub-section (2) is not carried out within the time-limit specified in the notice issued under that sub-section, the commissioner may, if he thinks fit, execute it or cause it to be executed and the expenses incurred shall be paid by the owner within such time as may be specified by the commissioner.

**Power to direct discontinuance of use of building as a stable, cattle-shed or cow-house.**

**354.** If any stable, cattle-shed or cow-house is not constructed or maintained in the manner required by or under this Act, the commissioner may, by notice, direct that the same shall no longer be used as a stable, cattle-shed or cow-house. Every such notice shall state the grounds on which it proceeds.

**Landing places, cart-stands, etc.**

**355.** (1) The commissioner may construct or provide public landing places, halting places, cart-stands, cattle-sheds and cow-houses and may charge and levy such fees for the use of the same as the standing committee may fix.

*Explanation.*—A cart-stand shall, for the purposes of this Act, include a stand for carriages including motor vehicles within the meaning of the Motor Vehicles Act, 1939 (Central Act IV of 1939) and animals.

(2) A statement of the fees fixed by the standing committee for the use of each such place, shall be put up in Tamil and English in a conspicuous part thereof.

(3) The commissioner may farm out the collection of such fees for any period not exceeding three years at a time, on such terms and conditions as he may think fit.
356. Where the commissioner has provided a public landing place, halting place, cart-stand, cattle-shed or cow-house, he may prohibit the use for the same purpose by any person within such distance thereof as may be determined by the standing committee of any public place or the sides of any public street:

Provided that nothing contained in this section shall be deemed to authorise the commissioner to prohibit the use of any place in the City by the Government as a stand solely for motor vehicles.

357. (1) If the fee leviable under sub-section (1) of section 355 is not paid on demand, the person appointed to collect such fee may seize and detain such portion of the appurtenances or load of such cart, carriage, motor vehicle or animal as will, in his opinion, suffice to defray the amount due in the absence of any such appurtenances or load or in the event of their value being insufficient to defray the amount due, he may seize and detain the cart, carriage, motor vehicle or animal.

(2) All property seized under sub-section (1) shall be sent within twenty-four hours to the commissioner or to such person as he may have authorised to receive and sell such property and the commissioner shall forthwith give notice to the owner of the property seized or if the owner is not known or is not resident within the City, to the person who was in charge of such property at the time when it was seized or if such person is not found, give public notice that after the expiry of two days, exclusive of Sunday from the date of service or publication of such notice, the property will be sold in auction at a place to be specified in the notice.

(3) If, at any time before the sale has begun, the amount due on account of the fee, together with the expenses incurred in connection with the seizure, detention and proposed sale is tendered to the commissioner or other person authorised as aforesaid, the property seized shall be forthwith released.

(4) If no such tender is made, the property or a sufficient portion thereof may be sold and the proceeds of the sale applied to the payment of—

(i) the amount due on account of the fee;
(ii) such penalty not exceeding the amount of the fee as the commissioner may direct; and

(iii) the expenses incurred in connection with the seizure, detention and sale.

(5) If, after making the payments referred to in sub-section (4), there is any surplus sale proceeds or any property remaining unsold, the same shall be paid or delivered to the owner or other person entitled thereto.

Licence for private cart-stand.

358. (1) No person shall open a new private cart-stand or continue to keep open a private cart-stand unless he obtains from the commissioner a licence to do so.

(2) Application for such licence shall be made by the owner of the place in respect of which the licence is sought not less than forty-five and not more than ninety days before the opening of such place as a cart-stand or the commencement of the year for which the licence is sought to be renewed, as the case may be.

(3) The commissioner shall, as regards private cart-stands already lawfully established and may, at his discretion as regards new private cart-stands, grant the licence applied for subject to such regulations as to supervision and inspection and to such conditions as to conservancy as he may think proper or he may refuse to grant any such licence for any new private cart-stand. The commissioner may, at any time for breach of the conditions thereof, suspend or cancel any licence which has been granted under this section. The commissioner may also modify the conditions of the licence to take effect from a specified date:

Provided that the commissioner shall, before refusing to grant or renew any such licence or suspending or cancelling any such licence for breach of the condition thereof, give reasonable opportunity to the persons concerned for making their representations.

(4) When a licence is granted, refused, suspended, cancelled or modified under this section, the commissioner shall cause a notice of such grant, refusal, suspension, cancellation or modification, in Tamil and English to be affixed in some conspicuous place at or near the entrance to the place in respect of which the licence was sought or had been obtained.
(5) The commissioner may levy for every licence granted under this section a fee not exceeding one thousand and two hundred rupees per annum.

(6) Every licence granted under this section shall expire at the end of the year for which it is granted.

Carcasses of animals.

359. (1) The occupier of any premises in or on which any animal shall die or on which the carcass of any animal shall be found, and the person, having the charge of any animal which dies in a street or in any open place, shall, within three hours after the death of such animal, or if the death occurs at night, within three hours after sunrise, either—

(a) remove the carcass of such animal by such receptacle, depot or place as may be appointed by the commissioner in that behalf, or

(b) report the death of the animal to an officer of the health department in-charge of the division of the City in which the death occurred with a view to his causing the same to be removed.

(2) When any carcass is so removed by the health department a fee for the removal, of such amount as shall be fixed by the commissioner, shall be paid by the owner of the animal or if the owner is not known by the occupier of the premises in or upon which or by the person in whose charge, the animal died.

Industries and Factories.

360. (1) No place within the limits of the City shall be used for any of the purposes mentioned in Schedule IV without a licence obtained from the commissioner and except in accordance with the conditions specified therein.

Provided that no such licence shall be required for the use of any place for a lodging house as defined in the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939), if the keeper thereof has been registered under that Act.
(2) The owner or occupier of every place for the use of which for any purpose a licence is required under subsection (1) shall apply to the commissioner for such licence not less than forty-five and not more than ninety days before the place is used for such purpose.

(3) Every application for a licence for the use of any place for the purpose of storing or selling explosives, timber or other combustible materials shall contain a statement showing the boundaries and measurement of such place.

(4) (a) On receipt of any such application as is referred to in sub-section (2), the commissioner may subject to the provisions of clauses (b) and (c), grant the licence specifying therein such conditions as he may think fit to impose in accordance with the rules, if any, made by the Government in this behalf, or refuse to grant the same.

(b) Before granting or refusing to grant a licence under clause (a), the commissioner shall cause a full and complete investigation to be made in the prescribed manner in respect of the application and shall have due regard to—

(i) the suitability of the place in respect of which the licence is applied for;

(ii) the possibility of any danger to life or health or property or the likelihood of any nuisance being created either by reason of the manner in which or by the conditions under which the place is proposed to be used or by the nature of such use;

(iii) the provisions of other Acts, if any, and the rules and by-laws made thereunder, regulating the use of places for the purpose for which a licence is applied for under this Act; and

(iv) such other matters as may be prescribed.

(c) If the commissioner is satisfied either on a reference made to him in this behalf or otherwise that—
(i) a licence granted under clause (a) has been obtained by misrepresentation as to an essential fact, or

(ii) the holder of a licence has, without reasonable cause, failed to comply with conditions subject to which the licence has been granted or has contravened any of the provisions of this Act or the rules made thereunder,

then, without prejudice to any other penalty to which the holder of the licence may be liable under this Act, the commissioner may, after giving the holder of the licence an opportunity of showing cause, revoke or suspend the licence.

(d) Subject to any rules that may be made in this behalf by the Government, the commissioner may also vary or amend a licence granted under clause (a).

(5) Every such licence shall expire at the end of the year for which it is granted or at such earlier date as the commissioner may, for special reasons, specify in the licence.

(6) Applications for renewal of such licences shall be made not less than forty-five and not more than ninety days before the commencement of the year for which the renewal is sought.

361. (1) Every person intending—

(a) to construct or establish any factory, work-shop or work-place in which it is proposed to employ steam-power, water-power or other mechanical power or electric power, or

(b) to construct any building, hut or structure which is intended to be used for any of the purposes mentioned in Schedule IV, or

(c) to install in any place any machinery or manufacturing plant driven by steam, water, electric or other power as aforesaid, not being machinery or manufacturing plant exempted by rules,

shall before beginning such construction, establishment or installation make an application in writing to the commissioner for permission to undertake the intended work.
(2) The application in respect of matters specified in clauses (a) and (c) of sub-section (1) shall specify the maximum number of workers proposed to be simultaneously employed at any time in the factory, workshop, work-place or premises and shall be accompanied by—

(a) a plan of the factory, workshop, work-place or premises prepared in such manner as may be prescribed by rules made in this behalf by the Government; and

(b) such particulars as to the power, machinery, plant or premises as the council may require by by-laws made in this behalf.

(3) The application in respect of matters specified in clause (b) of sub-section (1) shall contain such particulars as the council may require by by-laws made in this behalf.

(4) The commissioner, with the previous sanction of the standing committee, shall, as soon as may be, after the receipt of the application—

(a) grant the permission applied for either absolutely or subject to such conditions as he thinks fit to impose, or

(b) refuse permission if he is of opinion that such construction, establishment or installation is objectionable by reason of the density of the population in the neighbourhood or is likely to cause a nuisance.

(5) Before granting permission under sub-section (4), the commissioner—

(a) shall, if more than nine workers are proposed to be simultaneously employed at any time in the factory, workshop, work-place or premises, obtain the approval of the Inspector of Factories appointed under the Factories Act, 1948 (Central Act LXIII of 1948) having jurisdiction in the City or if there is more than one such Inspector, of the Inspector designated by the Government in this behalf by general or special order, as regards the plan of the factory, workshop, work-place or premises with reference to—

(i) the adequacy of the provisions for ventilation and light,
(ii) the sufficiency of the height and dimensions of the rooms and doors,

(iii) the suitability of the exists to be used in the case of fire, and

(iv) such other matters as may be prescribed by rules made by the Government, and

(b) shall consult and have due regard to the opinion of the health officer as regards the suitability of the site of the factory, workshop, work-place or premises or building or hut or structure for the purpose specified in the application.

(6) All chimneys in connection with any such factory, workshop or work-place or any such machinery or manufacturing plant shall be of such height and dimensions as the commissioner may determine.

(7) More than nine workers shall not be simultaneously employed at any time in any factory, workshop, work-place or premises, unless the permission granted in respect thereof under sub-section (4) authorises such employment or unless fresh permission authorising such employment has been obtained from the commissioner. Before granting such fresh permission, the commissioner shall obtain the approval of the Inspector of Factories, referred to in clause (a) of sub-section (5), as regards the plan of the factory, workshop, work-place or premises with reference to the matters specified in that clause.

(8) The grant of permission under this section—

(a) shall, in regard to the replacement of machinery, the levy of fees, the conditions to be observed, and the like, be subject to such restrictions and control as may be prescribed; and

(b) shall not be deemed to dispense with the necessity for compliance with the provisions of sections 272 and 274 or sections 288 and 289, as the case may be.

(9) The standing committee shall, before giving sanction to the commissioner for the granting or refusing to grant permission under sub-section (4), give due regard to the provisions of this section.
362. (1) If, in any factory, workshop or work-place in which gas, steam power, water-power, or other mechanical power or electric power is used, nuisance is in the opinion of the commissioner caused by the particular kind of fuel used or by the noise or vibrations created, he may issue such directions as he thinks fit for the abatement of the nuisance within a reasonable time to be specified for the purpose.

(2) If there has been wilful default in carrying out such directions or if abatement is found impracticable, the commissioner may—

(a) prohibit the use of the particular kind of fuel;

or

(b) prohibit the working of the factory, workshop or work-place altogether until such directions have been carried out or between the hours of 6 p.m. and 8 a.m. or during any particular time or times between such hours.

363. Whenever it shall appear to the commissioner that any factory, workshop, work-place or any building or place in which gas, steam, water or other mechanical power or electric power is used, is not kept in a cleanly state or is not ventilated in such a manner as to render harmless as far as practicable any gas, vapour, dust or other impurity generated in the course of the work carried on, therein which, in the opinion of the commissioner is a nuisance or is so overcrowded while work is carried on as to be dangerous or injurious in the opinion of the commissioner to the health of the persons employed therein, or that any engine, mill-gearing, hoist or other machinery therein is so fired or so insecurely fenced as to be dangerous to life or limb, the commissioner may by written notice require the owner of such factory, workshop, work-place or other building or place to take such order as he thinks fit for putting and maintaining the said factory, workshop, work-place or other building or place in a cleanly state or for ventilating the same or for preventing the same from being overcrowded or for preventing danger to life or limb from any engine, mill-gearing, hoist or other machinery therein.

Explanation.—Noting in this section shall be deemed to affect any of the provisions of the Indian Boilers Act, 1923 (Central Act V of 1923) or to authorise the commissioner to issue any order relating to the fixing or fencing
of any engine, mill-gearing, hoist or other machinery in any factory to which the provisions of the Factories Act, 1948 (Central Act LXIII of 1948) are applicable.

364. Whenever it shall appear to the commissioner Power of that any factory, workshop or work-place or any building or any place in which steam, water or other mechanical or electric power is employed is or is not likely to become occupier of by reason of the employment of such power or by noise factory, etc., or by any gas, vapour, smoke, vibration, dust or other impurity generated in the course of the work carried on in such place or by any other cause, a nuisance or danger to the life, health or property of persons in the neighbourhood he may by written notice require the owner or occupier of such factory, workshop, work-place, building or place to discontinue the use of such factory or place for any of the purposes that may be specified in such notice.

365. (1) The Commissioner or any person authorised by him in this behalf may enter any factory, workshop or work-place—

(a) at any time between sunrise and sunset,

(b) at any time when any industry is being carried on, and

(c) at any time by day or night if he has reason to believe that any offence is being committed against sections 361, 362, 363 or 364.

(2) No claim shall lie against any person for any damage or inconvenience necessarily caused by the exercise of powers under this section or by the use of the force necessary for the purpose of effecting an entrance under this section.

366. The standing committee may, on the request of the commissioner, inspect the works and sites, before the licence is granted or renewed by the commissioner.

367. The Government may either generally or in any particular case make such order or give such directions as they may deem fit in respect of any action taken or omitted to be taken under sections 360, 361, 362, 363 or 364.
Provision of places for bathing and for washing animals.

Provision of public bathing houses, wash-houses, etc.

368. The council shall set apart places for use by the public for bathing purposes and for washing animals.

369. (1) The commissioner may construct or provide and maintain public bathing-houses, public wash-houses or places for the washing of clothes and may charge and levy such rents and fees for the use of any such bathing-house, wash-house or place as the standing committee may determine. Such rents and fees shall be recoverable in the same manner as the property tax.

(2) The commissioner may farm out the collection of such rents and fees for any period not exceeding three years at a time on such terms and conditions as he may think fit.

(3) If a sufficient number of public wash-houses or places be not maintained under sub-section (1), the commissioner may without making any charge therefor appoint suitable places for the exercise by washermen of their calling.

(4) In public wash-houses, the clothes of persons suffering from infectious diseases and of persons residing in the premises occupied by the persons suffering from such diseases shall be washed separately in a separate block wherever set apart for the purpose and shall be washed by such methods as the commissioner may lay down in that behalf.

370. (1) The commissioner may by public notice prohibit the washing of clothes by washermen in the exercise of their calling within the City, except at—

(a) public wash-houses or places maintained or provided under section 369; or

(b) such other places as he may appoint for the purpose.

(2) When any such prohibition has been made or person who is by calling a washerman shall, in contravention of such prohibition, wash clothes, except for himself or for personal and family service or for hire on
and within the premises of the hirer at any place within the City other than a public wash-house or a place maintained or appointed under this Act:

Provided that this section shall apply only to clothes washed within the City.

**Slaughter-houses.**

371. (1) The council shall provide a sufficient number of places for use as municipal slaughter-houses within the City and the commissioner may charge and levy such rents and fees for their use as the standing committee may determine. Such rents and fees shall be recoverable in the same manner as the property tax.

(2) The commissioner may farm out the collection of such rents and fees for any period not exceeding three years at a time on such terms and conditions as he may think fit.

372. (1) The owner of any place within the limits of the City which is used as a slaughter-house for the slaughtering of animals or for the skinning or cutting up of carcasses shall apply to the commissioner for a licence not less than forty-five and not more than ninety days before the opening of such place as a slaughter-house or the commencement of the year for which the licence is sought to be renewed, as the case may be.

(2) The commissioner may, by an order, and subject to such restrictions and regulations as to supervision and inspection as he thinks fit, grant or refuse to grant such licence.

373. The commissioner may allow any animal to be slaughtered in such places as he thinks fit on occasions of festivals and ceremonies or as a special measure.

374. No person shall slaughter within the City except in municipal or licensed slaughter-house any cattle, horse, sheep, goat or pig for sale or food or skin or cut up any carcass without or otherwise than in conformity with a licence from the commissioner or dry or permit to be dried any skin in such a manner as to cause a nuisance.
375. The commissioner may authorise any person to slaughter without licence and without the payment of any fee any animal for the purpose of a religious ceremony.

376. The power of the commissioner to grant licence or permission under sections 372, 373, 374 and 375 shall be subject to the provisions of the Tamil Nadu Animals and Birds Sacrifices Prohibition Act, 1950 (Tamil Nadu Act XXXII of 1950).

The milk trade.

377. (1) No person shall, without or otherwise than in conformity with a licence from the commissioner,—

(a) carry on or be employed in the trade or business of a dealer in or importer or seller or hawker of milk or dairy produce or other edible articles within the City,

(b) use any place in the City for the sale of milk or dairy produce:

Provided that no such licence shall be given to any person who is suffering from an infectious disease:

Provided further that such licence shall be deemed to have been suspended while the person to whom it is granted is suffering from an infectious disease.

(2) Such licence may be refused or may be granted either unconditionally or on such conditions as the commissioner may deem necessary. Such conditions may relate to the construction, ventilation, conservancy, supervision and inspection of the premises whether within or without the limits of the City where the animals from which the milk supply is derived are kept.

(3) No person shall be granted a licence as vendor in milk, dairy produce or other edible articles before he has undergone medical check up by a medical officer.

(4) The council may fix the fee to be collected for each such licence and the commissioner shall grant such licence after the fee due therefor has been paid.

Markets, butchers' shops, etc.

378. All markets which are acquired, constructed, repaired or maintained out of the municipal fund shall be deemed to be public markets.
379. (1) The council may provide places for use as public markets.

(2) The commissioner may in any public market charge and levy any one or more of the following fees at such rates as the standing committee may determine and may place the collection of such fees under the management of such persons as may appear to him proper or may farm out such fees on such terms and subject to such conditions as he may deem fit—

(a) fees for the use of or for the right to, expose goods for sale, in such markets;

Explanation.—The fees under this clause shall not be levied unless the goods are actually brought into such markets.

(b) fees for the use of shops, stalls, pens or stands in such markets;

(c) fees on vehicles or pack-animals carrying, or on persons bringing goods for sale in such markets;

(d) fees on animals brought for sale into, or sold in, such markets; and

(e) licence fees on brokers, commission agents, porters, weighmen and measurers practising their calling in such markets.

(3) Such fees shall be recoverable in the same manner as the property tax.

(4) The council may, with the sanction of the Government, close any public market or part thereof.

380. (1) No person shall, without the permission of the commissioner, or if the fees have been farmed out, of the farmer, sell or expose for sale any animal or article within any public market.

(2) Any person who contravenes sub-section (1) or any condition of the licence or any regulation made under section 388 or any by-law made under section 370 or who commits default in payment of the fees leviable under section 379 may after three clear days' notice be summarily removed from such market by any municipal officer or servant and any lease or tenure which any person may possess may be terminated for such period and from such date as the commissioner may determine without prejudice to the legal rights of the corporation to prosecute the person.
or to recover the fees leviable under section 379 and the expenses if any, which the corporation may incur in such removal.

381. (1) The council shall determine whether the establishment of new private markets for the sale of, or for the purpose of exposing for sale, animals intended for human food or any article of human food shall be permitted in the City or any specified part of the City.

(2) (a) No person shall establish any new private market without or otherwise than in conformity with a licence issued by the commissioner with the sanction of the standing committee which shall be guided in giving or refusing sanction by the resolutions of the council passed under sub-section (1); 

(b) Applications for such licence shall be made by the owner of the place in respect of which the licence is sought not less than forty-five and not more than ninety days before such place is opened as a market.

(3) The Government may declare any such private market established in the City or any specified part of the City as a public market upon such terms and conditions as may be prescribed.

382. (1) No person shall without or otherwise than in conformity with an annual licence granted by the commissioner in this behalf continue to keep open a private market. Application for the renewal of the licence shall be made not less than forty-five and not more than ninety days before the commencement of the year for which licence is sought.

(2) The commissioner may, by an order, subject to such regulations as to supervision and inspection and to such conditions as to sanitation, drainage, water-supply, width of paths and ways, weights and measures to be used and rents and fees to be charged in such markets as he thinks fit—

(a) grant or refuse to grant or renew such licence, or

(b) withhold the licence until the owner or occupier executes such works as may be specified in the order;
Provided that the commissioner shall not refuse or withhold such licence for any cause other than the failure of the owner or occupier thereof to comply with some provision of this Act or some regulation made under section 388 or some by-law made under section 432.

(3) The commissioner shall cause a notice that the market has been so licensed to be affixed in Tamil and English in some conspicuous place at or near the entrance to every such market.

(4) The commissioner, if a licence has been refused or withheld as aforesaid, shall cause a notice of such refusal or withholding to be affixed in Tamil and English in some conspicuous place at or near the entrance to the premises.

383. Every licence granted under section 381 or section 382 shall expire at the end of the year for which it is granted. Licence.

384. When a licence granted under section 382 permits the levy of any fee or fees, of the nature specified in subsection (2) of section 379 a fee not exceeding twenty-five per cent of the gross income of the owner from the market in the preceding year shall be charged and levied by the commissioner for such licence.

385. It shall not be lawful for any person to sell or expose for sale any animal or article in any unlicensed private market or on the streets or road margins. The commissioner may seize the animal or article exposed for sale in any unlicensed private market or the street or road margins and produce the same before the court of competent jurisdiction.

386. The commissioner may, by notice, require the owner, occupier or farmer of any private market for the sale of any animal or article of food, to—

(a) construct approaches, entrances, passages, gates, drains and cesspits for such market and provide it with latrines of such description and in such position and number as the commissioner may think fit;

(b) roof and pave the whole or any portion of it or pave any portion of the floor, with such material as will in the opinion of the commissioner secure imperciousness and ready cleansing;
(c) ventilate and light it properly and provide it with a supply of water;

(d) provide passages of sufficient width between the stalls and make such alterations in the stalls, passages, shops, doors or other parts of the market as the commissioner may direct; and

(e) keep it in a cleanly and proper state and remove all filth and rubbish therefrom.

387. (1) If any person, after notice given to him in that behalf by the commissioner, fails within the period and in the manner laid down in the said notice to carry out any of the works specified in section 386 the commissioner may, suspend the licence of the said person or may refuse to grant him a licence until such works have been completed.

(2) It shall not be lawful for any person to open or keep open any such market after such suspension or refusal.

388. The commissioner may, with the approval of the standing committee, make regulations, not inconsistent with any provisions of this Act or of any by-law made under section 432,—

(a) for preventing nuisances or obstruction in any market-building, market-place, bazaar or slaughter-house or in the approaches thereto, or in any of the roads, paths or ways in any market or bazaar;

(b) fixing the days and the hours on and during which any market, bazaar or slaughter-house may be held or kept for use;

(c) for keeping every market-building, market-place, bazaar, slaughter-house and place specified under section 373 in a cleanly and proper state, and for removing filth and rubbish therefrom;

(d) requiring that any market-building, market-place, bazaar, slaughter-house or place specified as aforesaid be properly ventilated and be provided with sufficient supply of water;

(e) requiring that in market-buildings, market-places and bazaars, passages be provided between the stalls or sufficient width for the convenient use of the public; and
(f) requiring that in market-buildings, market-places and bazaars, separate areas be set apart for different classes of articles.

389. (1) The council may acquire the rights of any person to hold private market in any place and to levy fees therein. The acquisition shall be made under the Land Acquisition Act, 1894 (Central Act I of 1894) and such rights shall be deemed to be land for the purpose of that Act.

(2) On payment by the council of the compensation awarded under the said Act in respect of such property and any other charges incurred in acquiring it, the rights of such person to hold such market and to levy fees therein shall vest in the council.

390. The person in charge of a market shall prevent the entry therein or, expel therefrom, any person suffering from leprosy in whom the process of ulceration has commenced or from any infectious or contagious disease who sells or exposes for sale therein any article or who, not having purchased the same handles, any articles exposed for sale therein; and he may expel therefrom any person who is creating a disturbance therein.

391. (1) No person shall without or otherwise than in conformity with a licence from the commissioner carry on the trade of a butcher, fishmonger or poulterer or use any place for the sale of flesh, fish or poultry intended for human food in any place within the limits of the City:

Provided that no licence shall be required for a place used for the selling or storing for sale of preserved flesh or fish contained in air-tight and hermetically sealed receptacles.

(2) The commissioner may by an order and subject to such restrictions as to supervision and inspection as he thinks fit, grant or refuse to grant such licence.

(3) Every such licence shall expire at the end of the year for which it is granted or at such earlier date as the commissioner may, for special reasons, specify, in the licence.

(4) The commissioner may seize any flesh, fish or poultry intended for human food exposed for sale by an unlicenced person and produce the same before the court of competent jurisdiction.
392. The commissioner may, with the sanction of the standing committee, prohibit by public notice or licence or regulate the sale or exposure for sale, of any animal, bird or article in or on any public street or part thereof.

393. If any question arises as to whether any place where persons assemble for the sale or purchase of articles of food, or clothing, or live-stock or poultry, or cotton, groundnut or other industrial crops or any other raw or semi-manufactured or manufactured products, is a market, or not, the commissioner shall make a reference to the Government and the decision of the Government on the question shall be final.

Inspection of places for sale, etc.

394. It shall be the duty of the commissioner to make provision for the constant and vigilant inspection of animals, carcasses, meat, poultry, game, flesh, fish, fruit, vegetables or any other articles exposed or hawked about for sale or deposited in or brought to any place for the purpose of sale or of preparation for sale.

395. (1) The commissioner or any person authorised by him in writing for the purpose may without notice enter any slaughter-house or any place where animals, poultry or fish intended for food are exposed for sale or where any articles of food are being manufactured or exposed for sale, at any time by day or night, when the slaughter, exposure for sale or manufacture is being carried on and inspect the same and any utensil or vessel used for manufacturing, preparing or containing any such article.

(2) If the commissioner or any person so authorised by him has reason to believe that in any place any animal intended for human food is being slaughtered or any carcass is being skinned or cut up or that any food is being manufactured, stored, prepared, packed, cleansed, kept or exposed for sale, or sold without, or otherwise than in conformity with a licence, he may enter any such place without notice, at any time by day or night for the purpose of satisfying himself whether any provision of law, by-laws or regulations or any condition of a licence is being contravened.

(3) No claim shall lie against the commissioner or any person acting under his authority or the corporation for any damage or inconvenience caused by the exercise of powers under this section or by the use of any force necessary for effecting any entry into any place under this section.
(4) In any legal proceedings, in respect of powers exercised under this section in which it is alleged that any animal, poultry, fish or articles of food were not kept, exposed, hawked about, manufactured, prepared, stored, packed, or cleansed for sale, or were not intended for human food, the burden of proof shall lie on the party so alleging.

396. No person shall in any manner whatsoever obstruct the commissioner or any person duly authorised by him in the exercise of his powers under section 395.

397. If it appears to the commissioner or a person duly authorised by him—

(a) that any animal, poultry or fish intended for food is diseased, or

(b) that any article of food is noxious, or

(c) that any utensil or vessel used in manufacturing, preparing or containing any article of food is of such kind or in such state as to render the article noxious, he may seize or carry away or secure such animal, poultry, fish, article, utensil or vessel in order that the same may be dealt with as hereinafter provided.

_Explanation._—Meat subjected to the process of blowing shall be deemed to be noxious.

398. No person shall remove or in any way interfere with anything secured under section 397.

399. (1) When any animal, poultry, fish or other article of food or any utensil or vessel is seized under section 397, it may, with the consent of the owner or person in whose possession it was found, be forthwith destroyed, and if the article is perishable, without such consent.

(2) Any expense incurred in destroying anything under sub-section (1), shall be paid by the owner or person in whose possession such thing was at the time of its seizure.
400. (1) Articles of food, animal, poultry, fish, utensils, or vessels, seized under section 391 or section 397 and not destroyed under section 399 shall as soon as possible be produced before a magistrate.

(2) Whether or not complaint is laid before the magistrate of any offence under the Indian Penal Code (Central Act XLV of 1860) or under this Act, if it appears to the magistrate on taking such evidence as he thinks necessary that any such animal, poultry or fish is diseased, or any such article is noxious or any such utensil or vessel is of such kind or in such state as is described in section 397, he may order the same—

(a) to be forfeited to the Corporation,

(b) to be destroyed at the charge of the owner or person in whose possession it was at the time of seizure, in such manner as to prevent the same being again exposed or hawked about for sale or used for human food or for the manufacture or preparation of, or for containing, any such article as aforesaid.

Disposal of the dead.

401. If it appears to the commissioner that there is no owner or person having the control of any place used for burying, burning, or otherwise disposing of the dead, he shall assume such control and register such place or may, with the sanction of the council, close it.

402. (1) No new place for the disposal of the dead, whether public or private, shall be opened, formed, constructed or used unless a licence has been obtained from the commissioner on application.

(2) Such application for a licence shall be accompanied by a plan of the place to be registered, showing the locality, boundaries, and extent thereof, the name of the owner or person or community interested therein, the system of management and such further particulars as the commissioner may require.

(3) The commissioner may, with sanction of the council—

(a) grant or refuse to grant a licence, or

(b) postpone the grant of a licence until his objections to the site have been removed or any particulars called for by him have been furnished.
403. (1) The council may, and shall if no sufficient
provision exists, provide places to be used as burial or
burning grounds or crematoria, either within or with the
sanction of the Government without the limits of the City
and may charge and levy rents and fees for the use thereof.

(2) If the corporation provides any such place without
the limits of the City, all the provisions of this Act and
all by-laws framed under this Act for the management
of such places within the City shall apply to such places
and all offences against such provisions or by-laws shall
be cognizable by the magistrate of the first class as if such
places were within the limits of the City.

404. (1) A book shall be kept at the municipal office
in which the places registered, licensed or provided under
section 401 or section 402 or section 403 and all such
places registered, licensed, or provided before the comen-
acement of this Act, shall be recorded, and the plans
of such places shall be filed in such office.

(2) Notice that such place has been registered,
licensed or provided as aforesaid, shall be affixed in Tamil
and English in some conspicuous place at or near the
entrance to the burial or burning ground or other place
as aforesaid.

(3) The commissioner shall annually publish a list
of all places registered, licensed, or provided as aforesaid
or provided by the Government.

(4) No person shall bury, burn or otherwise dispose
of any corpse except in a place which has been registered,
licensed or provided as aforesaid.

405. The person having control of a place for disposing
of the dead shall give information of every burial, burning
or other disposal of a corpse at such place to the officer,
if any, appointed by the commissioner in that behalf.

406. No person shall make a vault or grave, or cause
any corpse to be buried within the walls of or underneath
any place of public worship:

Provided that in the case of an existing vault, the
commissioner may, subject to the general or special orders
of the Government, authorise the burial in such vault of
near relatives of the family to whom it belongs.
407. (1) If the commissioner is of opinion,—

(a) that any registered or licensed place for the disposal of the dead or any place provided for such disposal by the council or by the Government is in such a state or situation as to be or to be likely to become dangerous to the health of persons living in the neighbourhood thereof, or

(b) that any burial ground is overcrowded with graves, and if in the case of public burial or burning ground or other place as aforesaid another convenient place duly authorised for the disposal of the dead exists or has been provided for the persons who would ordinarily make use of such place,

he may, with the consent of the council and the previous sanction of the Government, give notice that it shall not be lawful after a period to be named in such notice, to bury, burn, or otherwise dispose of any corpse at such place.

(2) Every notice given under sub-section (1) shall be published and a translation thereof in Tamil shall be affixed to some part of such place.

(3) After the expiry of the period named in such notice it shall not be lawful to bury, burn or otherwise dispose of a corpse at such place except with the permission of the commissioner.

408. No person shall—

(a) bury or cause to be buried any corpse or part thereof in a grave whether dug or constructed of masonry or otherwise in such manner that the surface of the coffin or the surface of the body where no coffin is used, is at a less depth than 1.5 metres from the surface of the ground; or

(b) build or dig or cause to be built or dug any grave in any burial ground at a less distance than 0.6 metre from the margin of any other existing grave; or

(c) without the sanction in writing of the commissioner or an order in writing of a magistrate, reopen a grave already occupied; or
(d) convey or cause to be conveyed a corpse or part thereof to any burial or burning ground, and not cause the burial or burning of the same to commence within six hours after its arrival at such place; or

(e) when burning or causing to be burnt a corpse or part thereof permit the same or any part thereof or its clothing to remain without being completely reduced to ashes; or

(f) carry through any street a corpse or part thereof not decently covered; or

(g) while carrying a corpse or part thereof within the City leave the same in or near any street for any purpose whatever; or

(h) remove, otherwise than in a closed receptacle, any corpse or part thereof kept or used for the purpose of dissection.

409. The owner of, or other person having control, fencing, etc., over, any private burial ground shall fence and maintain the same properly to the satisfaction of the commissioner.

410. No person shall discharge the office of a grave-digger or other attendant at a public place for the disposal of the dead (other than a place provided by the Government) unless he has been licensed in that behalf by the commissioner. The commissioner may, after giving the holder of the licence an opportunity of showing cause, withdraw or cancel the licence.

CHAPTER XIV.

PREVENTION OF DISEASES.

Infectious diseases.

411. (1) If any medical practitioner becomes cognizant of the existence of any infectious disease in any private or public dwelling in the City, he shall inform the commissioner, the health officer, the medical registrar of the district, or the sanitary inspector of the division with the least practicable delay.

(2) The information shall be communicated in such form and with such details as the commissioner may require.

125—12—26A
(3) The commissioner may direct the compulsory notification by the owner or occupier of every house within the City limits, during such period and to such officer as the commissioner may, prescribe, of all deaths from or occurrences in infectious disease in his house.

Explanation.—Sub-sections (1) and (2) shall apply to a hakim or a vaidyan.

412. The commissioner or health officer may, at any time, by day or by night, without notice, or after giving such notice as may appear to him reasonable, inspect any place in which any infectious disease is reported or suspected to exist, except in cases where he is satisfied that adequate arrangements have been made or exist for the proper care and treatment of the person who is suffering or is suspected to be suffering from any infectious disease, remove or cause to be removed such person to any Government or municipal medical institution intended for the treatment of patients suffering from such disease, and take such other measures as he may think fit to prevent the spread of such disease.

Prevention of infection.

413. The commissioner may provide and maintain suitable conveyances for the free carriage of persons suffering from any infectious disease.

414. (1) If, in the case of any person in a hospital, it appears to the officer-in-charge of it that such person is suffering from an infectious disease, or if, in the case of any other person, it appears to the health officer or assistant health officer whether on a certificate signed by a medical practitioner registered under the Tamil Nadu Medical Registration Act, 1914 (Tamil Nadu Act IV of 1914) or otherwise that such person is suffering from an infectious disease, and—

(a) is without proper lodging or accommodation;

or

(b) is lodged in a place occupied by more than one family; or
(c) is without medical supervision directed to prevent the spread of the disease;

and if such officer-in-charge, health officer or assistant health officer, as the case may be, considers,

that such person should be removed to a hospital or other place at which patients suffering from such disease are received for medical treatment,

he may remove such person or cause him to be removed to the said hospital or place:

Provided that, if any such person is a female she shall not be removed to any such hospital or place unless the same has accommodation of a suitable kind set apart from the portions assigned to males.

(2) If any female, who, according to custom, does not appear in public, be removed to any hospital or place under sub-section (1),—

(a) the removal shall be effected in such a way as to preserve her privacy;

(b) special accommodation suited to such custom shall be provided for her in such hospital or place; and

(c) a female relative shall be allowed to remain with her.

(3) Whoever obstructs the removal of a person under this section shall be deemed to have committed an offence punishable under section 269 of the Indian Penal Code (Central Act XLV of 1860).

415. (1) If the commissioner or health officer is of opinion that the cleansing or disinfecting of a building or building and of any part thereof, or of any article therein which is likely to retain infection, will tend to prevent or check the spread of any infectious disease, he may by notice require the owner or occupier to cleanse or disinfect the same, in the manner and within the time specified in such notice.

(2) The owner or occupier shall within the time specified as aforesaid comply with the terms of the notice.

(3) If the commissioner or health officer considers that immediate action is necessary, or that the owner or occupier is, by reason of poverty or otherwise unable effectually
to comply with his requisition, the commissioner or health officer may himself without notice cause such building or article to be cleansed or disinfected, and for this purpose may cause such article to be removed from the building or premises and the expenses incurred by the commissioner or health officer shall be recoverable from the said owner or occupier in cases in which such owner or occupier is, in the opinion of the commissioner or health officer, not able by reason of poverty effectually to comply with such requisition.

416. (1) If the commissioner is of opinion that the destruction of any hut or shed is necessary to prevent the spread of any infectious disease, he may, after giving to the owner or occupier of such hut or shed such previous notice of his intention as may, in the circumstances of the case, appear to him reasonable, take measures for having such hut or shed and all the materials thereof destroyed.

(2) Compensation shall be paid by the commissioner to any person who sustains substantial loss by the destruction of any such hut or shed; but except as so allowed by the commissioner, no claim for compensation shall lie for any loss or damage caused by any exercise of the power conferred by this section.

417. (1) The commissioner may—

(a) provide proper places with all necessary attendants and apparatus, for the disinfection of conveyances, clothing, bedding or other articles which have been exposed to infections from any infectious disease, and

(b) cause conveyances, clothing, bedding or other articles brought for disinfections to be disinfected free of charge of subject to such charges as may be approved by the standing committee.

(2) The commissioner shall from time to time notify places at which conveyance, clothing, bedding or other articles which have been exposed to infection from any infectious disease shall be washed and disinfected and no person shall wash or disinfect any such article at any place not so notified.

(3) The commissioner may direct any clothing, bedding or other articles likely to retain infection from any infectious disease to be disinfected or destroyed and may give compensation for any article destroyed under this sub-section.
418. No person shall, without previously disinfecting it, give, lend, let, hire, sell, transmit or otherwise dispose of any article which he knows or has reason to know has been exposed to infection from any infectious disease:

Provided that nothing in this section shall apply to a person who transmits with proper precautions any article for the purpose of having it disinfected.

419. If any person knows or has been certified by the health officer, a medical officer in the service of the Government or of the corporation or a medical practitioner registered under the Tamil Nadu Medical Registration Act, 1914 (Tamil Nadu Act IV of 1914), that he is suffering from an infectious disease he shall not engage in any occupation or carry on any trade or business unless he can do so without risk of spreading the disease.

420. (1) No person who is suffering from any infectious disease shall enter a public conveyance without previously notifying to the owner or driver or person in-charge of such conveyance that he is so suffering.

(2) No owner or driver or person in-charge of a public conveyance shall be bound to convey any person suffering as aforesaid, unless and until the said person pays or tenders a sum sufficient to cover any loss and cost that may be incurred in disinfecting such conveyance.

(3) A court convicting any person of contravening sub-section (1) may levy in addition to the penalty for the offence provided in this Act such amount as the court deems sufficient to cover the loss and costs which the owner or driver must incur for the purpose of disinfecting the conveyance; the amount so imposed shall be awarded by the court to the owner or driver of the conveyance:

Provided that in a case which is subject to appeal, such amount shall not be paid to the owner or driver before the period allowed for presenting the appeal has elapsed; or if an appeal is presented before the decision on the appeal.

(4) At the time of awarding compensation in any subsequent civil suit relating to the same matter, the court shall take into account any sum which the plaintiff shall have received under this section.
421. (1) The owner, driver or person in-charge of any public conveyance in which any person suffering from any infectious disease has been carried shall forthwith disinfect the conveyance or cause it to be disinfected.

(2) No such conveyance shall be used until the health officer or some person authorised by him in this behalf has granted a certificate stating that it may be used without causing risk of infection.

422. (1) No person shall let or sublet or for that purpose allow any person to enter a building or any part of a building in which he knows or has reason to know that a person has been suffering from any infectious disease until the health officer has granted a certificate that such building or any part thereof may be re-occupied.

(2) For the purpose of sub-section (1), the keeper of a hotel, lodging house or emigration depot shall be deemed to let the same, or part of the same to any person accommodated therein.

423. In the event of the prevalence of any infectious disease within the City, the commissioner may, with the sanction of the standing committee, by notice require the owner or occupier of any building, booth or tent used for purposes of public entertainment to close the same for such period as may be fixed by the standing committee.

424. No persons being the parent or having the care or charge of a minor who is or has been suffering from any infectious disease or has been exposed to infection therefrom shall, after a notice from the health officer that the minor is not to be sent to school or college, permit such minor to attend school or college without having procured from the health officer a certificate (which shall be granted free of charge on application) that in his opinion such minor may attend without undue risk of communicating such disease to others.

425. (1) No person who is suffering from any infectious disease shall take any book or use or cause any book to be taken for his use from or in any public or circulating library.

(2) A person shall not permit any book which has been taken from a public or circulating library, and is under his control, to be used by any person whom he knows to be suffering from any infectious disease.
(3) A person shall not return to any public or circulating library any book which he knows to have been exposed to infection from any infectious disease, or permit any such book which is under his control to be so returned but shall give notice to the commissioner that the books have been so exposed to infection, and the commissioner shall cause the books to be disinfected and returned to the library, or to be destroyed.

(4) The commissioner shall pay to the proprietor of the library from which the book is procured the value of any book destroyed under the power given by this section.

426. If the health officer certifies that the water in any well, tank or other place within the limits of the City is likely, if used for drinking, to endanger or cause the spread of any infectious disease, the commissioner may prohibit use of water likely to spread public notice prohibit the removal or use of such water for drinking and domestic purposes during a specified period.

Small-pox.

427. The corporation shall enforce vaccination throughout the City, and it may enforce re-vaccination throughout the City or in any part thereof, in respect of such person to such extent, and in such manner as may be prescribed.

428. Where an inmate of any dwelling place within the City is suffering from small-pox, the head of the family to which the inmate belongs and, in his default, the occupier or person in charge of such place, shall inform the commissioner, the health officer, the medical registrar of the district, or the sanitary inspector of the division, with the least practicable delay.

429. (1) Variolation for small-pox is prohibited.

(2) No person who has undergone variolation shall enter the City before the lapse of forty days from the date of variolation without a certificate from the health officer of the locality that such person is no longer likely to produce small-pox by contact or near approach.
CHAPTER XV.

RULES, BY-LAWS AND REGULATIONS.

Rules and Schedules.

430. (1) The Government may make rules to carry out all or any of the purposes of this Act not inconsistent therewith.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) provide for all matters expressly required or allowed by this Act to be prescribed;

(b) regulate or prohibit the moving of any resolution or the making of any motion on, or the discussion of, any matter unconnected with the municipal administration;

(c) provide for the procedure to be followed at meetings of the standing committee or any other committee and for the conduct of business and the number of members which shall form quorum at such meetings;

(d) prescribe the accounts to be kept by the corporation, the manner in which such accounts shall be audited and published and the conditions under which the rate-payers may appear before auditors, inspect books and vouchers and take exception to items entered therein or omitted therefrom;

(e) prescribe the forms of all registers, reports and returns, the manner in which such registers shall be maintained, the dates on which the reports and returns shall be made and the officers to whom they shall be sent;

(f) regulate the sharing between local authorities including cantonments in the State of Tamil Nadu of the proceeds of the profession tax, tax on carriages and animals, tax on carts, and other taxes or income levied or obtained under this or any other Act;

(g) prescribe the powers of auditors, inspecting and superintending officers and officers authorised to hold inquiries, to summon and examine witnesses, and to compel the production of documents and all other matters connected with audit, inspection and superintendence; and

(h) prescribe the form of warrant under rule 29 of Schedule II and the form of notice of sale under rule 31 of the same Schedule.
(3) The Government may make rules altering, adding to or cancelling any of the Schedules to this Act except Schedules V and VI.

(4) All references made in this Act to any of the aforesaid Schedules shall be construed as referring to such Schedules as for the time being amended in exercise of the powers conferred by sub-section (3).

(5) A draft of the rules proposed to be made under sub-section (3) shall be laid before both Houses of the State Legislature and the rules shall not be made unless both Houses approve the draft either without modification or addition or with modifications or additions to which both Houses agree; but upon such approval being given, the rules may be made in the form in which they have been approved and such rules on being so made shall be published in the Tamil Nadu Government Gazette and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(6) In making any rule under this Act, the Government may provide that a breach thereof shall be punishable with a fine which may extend to one hundred rupees.

431. (1) (a) All rules made under section 430 shall be published in the Tamil Nadu Government Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(2) Every rule made under section 430 and every notification issued under this Act shall, as soon as possible after it is made or issued, be placed on the table of both Houses of the State Legislature, and if, before the expiry, of the session in which it is so placed or the next session both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.
432. The council may make by-laws, not inconsistent with this Act or with any other law, to provide—

(1) for all matters expressly required or allowed by this Act to be provided for by by-law;

(2) for the due performance by all municipal officers and servants of the duties assigned to them;

(3) for the regulation of the time and mode of collecting the taxes and duties under this Act;

(4) for determining the conditions under which lands shall be deemed to be appurtenant to building;

(5) (a) for the use of public tanks, wells, conduits and other places or works for water-supply;

(b) for the regulation of public bathing, washing and the like;

(c) for the maintenance and protection of the water-supply system and the protection of water-supply from contamination;

(d) for the terms and conditions on which house connexions with the corporation's water-supply mains may be made, for their alteration and repair and for their being kept in proper order;

(e) for supply of water for domestic consumption and use;

(f) for the prevention of waste of water;

(g) for the measurement of water;

(h) for the compulsory provision of cistern and meters;

(i) for the supply of water in case of fire;

(6) for the maintenance and protection of the lighting system;

(7) (a) for the maintenance and protection of the drainage system;

(b) for the construction of the house drains and for regulating their situation, mode of construction and materials;
(c) for the alteration and repair of house drains;
(d) for the cleansing of house drains;
(e) for the construction of closed cess-pools and drains;
(f) for the payment or apportionment of money payable on account of pipes or drains common to more premises than one;

(8) for the cleansing of latrines, earth-closets, ash pits and cess-pools, and the keeping of latrines supplied with sufficient water for flushing;

(9) (a) for the testing of water pipes and drains in private premises, the recovery or the apportionment of the cost of such testing, and the breaking up of ground or of buildings for the purpose of such testing;
(b) for the licensing of plumbers and fitters, and for the compulsory employment of licensed plumbers and fitters;

(10) (a) for the laying out of streets, and for determining the information and plans to be submitted with applications for permission to layout streets; and for regulating the level and width of public streets and the height of buildings abutting thereon;
(b) for the protection of avenues, trees, grass and other appurtenances of public streets and other places;
(c) for regulating the leasing of road-sides and street-margins vested in the corporation;

(11) for the regulation of the use of parks, gardens and other public or municipal places but not including the regulation of traffic therein, the reservation thereof for particular kinds of traffic, or the closing thereof or parts thereof to traffic;
(12) (a) for the regulation of building;
(b) for determining the information and plans to be submitted with applications to build;
(c) for the licensing of builders and surveyors and for the compulsory employment of licensed builders and surveyors;
(d) for the regulation and licensing of private nursing homes and clinics;
(e) for the regulation of private and public schools, colleges and educational institutions to enforce public health standards;

(13) (a) for the regulation and licensing of hotels, restaurants, eating houses, stalls, cafes, refreshment rooms, coffee houses and any premises to which the public are admitted for the consumption of any food or drink or any place where any article of food or drink is exposed for sale;

(b) for the prohibition of sale without any licence, of articles of food or drink in any place in any street-side, road-side, etc.;

(14) for regulating the mode of constructing stables, cattle-sheds and cow-houses and connecting them with municipal drains;

(15) for the control and supervision of public and private cart-stands, for the regulation of their use and for the levy of fees therein;

(16) for the sanitary control and supervision of factories and places used for the purposes specified in Schedule IV and of any trade or manufacture carried on therein;

(17) (a) for the control and supervision of slaughter-houses and of places used for skinning and cutting up carcasses;

(b) for the control and supervision of the methods of slaughtering;

(c) for the control and supervision of butchers carrying on business in the City;

(18) for the inspection of milch-cattle and the regulation of the ventilation, lighting, cleaning, drainage and water-supply of dairies and cattle-sheds in the occupation of persons following the trade of dairyman or milk-seller;

(19) for enforcing the cleanliness of milk-stores and milk shops and vessels and utensils used by the keepers thereof or by hawkers for containing or measuring milk or preparing any milk product and for enforcing the cleanliness of persons employed in the milk trade;
(20) for requiring notice to be given whenever any milch-animal is affected with any infectious disease and prescribing the precautions to be taken in order to protect milch-cattle and milk against infections and contamination;

(21) (a) for the inspection of public and private markets and shops and other places therein;

(b) for the regulation of their use and control of their sanitary condition; and

(c) for licensing and controlling brokers, porters, commission agents and weighmen and measurers practising their calling in markets, cart-stands, lorry-stands and other landing places maintained by the corporation;

(22) for prescribing the method of sale of articles whether by measure, weight, tale or piece;

(23) for prescribing and providing standard weights, scales and measures and preventing the use of any others;

(24) for the prevention of the sale or exposure for sale of unwholesome meat, fish or provisions and securing the efficient inspection and sanitary regulation of shops or places in which articles intended for human food are kept or sold;

(25) (a) for the regulation of burial and burning grounds and other places for the disposal of corpses;

(b) for the levy of fees for the use of such burial and burning grounds, and crematoria as are maintained by the corporation;

(c) for the period for which corpses must be kept for inspection;

(d) for the period within which corpses must be conveyed to a burial or burning ground, and the mode of conveyance of corpses through public places;

(26) for the training and licensing of dhais and midwives;

(27) for the prevention of infectious diseases of men or animals;
(28) for the enforcement of compulsory vaccination or revaccination;

(29) for the prevention of outbreaks of fire;

(30) for the prohibition and regulation of advertisements;

(31) in general for securing cleanliness, safety and order and the good government and well being of the City and for carrying out all the purposes of this Act.

433. By-laws with regard to the drainage of, and supply of water to, buildings and water-closets, earth-closets, privies, ash-pits and cess-pools in connection with buildings and the keeping of water-closets supplied with sufficient water for flushing may be made so as to affect buildings erected before the passing of the by-laws or the date of commencement of this Act.

434. In making any by-laws under section 432, the council may, subject to the provisions of clause (1) of Article 20 of the Constitution, provide that a breach thereof shall be punishable—

(a) with fine which may extend to one hundred rupees and in case of a continuing breach with fine which may extend to twenty-five rupees for every day during which the breach continues after conviction for the first breach; or

(b) with fine which may extend to twenty rupees for every day during which the breach continues after receipt of notice from the commissioner to discontinue such breach.

435. No by-law made by the council under this Act shall have any validity unless and until it is sanctioned by the Government.

436. The power to make by-laws under this Act is subject to the conditions—

(a) that a draft of the proposed by-laws is published in the Tamil Nadu Government Gazette and in the local newspapers;

(b) that the draft shall not be further proceeded with until after the expiration of a period of one month from the publication thereof in the Tamil Nadu Government Gazette or of such longer period as the council may appoint;
(c) that for at least one month during such period a printed copy of the draft shall be kept at the municipal office for public inspection and all persons permitted to peruse the same at any reasonable time free of charge; and

(d) that printed copies of the draft shall be sold to any person requiring them, on payment of such price, as the commissioner may fix.

Rules in lieu of by-laws.

437. (1) If, in respect of any of the matters specified in section 432, the council has failed to make any by-laws or if the by-laws made by it are not, in the opinion of the Government adequate, the Government may make rules providing for such matters and to such extent as they may think fit.

(2) Rules made under this section may add to, alter, or cancel any by-laws made by the council.

(3) If any provision of a by-law made by the council is repugnant to any provision of a rule made under this section, the rule shall prevail and the by-law shall, to the extent of the repugnancy, be void.

(4) The provisions of sections 433, 434 and 436 and of the second sentence of sub-section (1) of section 438 and section 440 shall apply to the rules made under this section as they apply to the by-laws made under section 430 with the substitution of the word, “Government” for the word “council” in section 434 and clause (b) of section 436 and of the word “Government” for the word “commissioner” in clause (d) of section 436.

(5) Before making any rule under this section, the Government shall give the council an opportunity of showing cause against the making thereof.

Publication of rules, by-laws and regulations.

438. (1) (a) When any by-law has been made under this Act such by-law shall be published in the Tamil Nadu Government Gazette in Tamil and English. A by-law shall come into operation three months after it has been published as aforesaid;
(b) When any rule made under this Act is published in the Tamil Nadu Government Gazette, it shall be published in Tamil also.

(2) The commissioner shall cause all rules and by-laws in force to be printed in Tamil and English and shall cause printed copies thereof to be sold to any applicant on payment of a fixed price.

(3) The commissioner shall, from time to time, advertise in the local newspapers that copies of rules and by-laws are for sale and specify the place where and the person from whom and the price at which they are obtainable.

(4) The commissioner shall publish lists of offences and fines under this Act and the rules and by-laws made under it and shall cause printed copies thereof to be sold to any applicant on payment of a fixed price.

Publication of regulations.

439. Regulations made under this Act shall be published in such manner as the council may determine.

Exhibition of by-laws, rules and regulations.

440. (1) Printed copies of by-laws made under sub-clauses (b) and (c) of clause (10) and clause (11) of section 432 shall be affixed at the entrances to, or elsewhere in the street, park or other places affected thereby in such conspicuous manner as the commissioner may deem best calculated to give information to the persons using such place.

(2) Printed copies of other by-laws and of the rules and regulations shall be hung up in some conspicuous part of the municipal office. The commissioner shall also keep affixed in a like manner in places of public resort, markets, slaughter-houses and other places affected thereby copies of such portions of the rules, by-laws and regulations as may relate to those places.

(3) No municipal officer or servant shall prevent any person from inspecting at any reasonable time copies so exhibited.

(4) No person shall, without lawful authority, destroy, pull down, injure, or deface any copies exhibited as above or any board to which the copies have been affixed.
CHAPTER XVI.

PENALTIES.

441. (1) Whoever—

(a) contravenes any provision of any of the sections or rules of this Act specified in the first and second columns of Schedule V; or

(b) contravenes any rule or order made under any of the said sections or rules; or

(c) fails to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of the provisions of any of the said sections or rules,

shall, on conviction, be punished with fine specified in the fourth column of the said Schedule.

(2) Whoever after having been convicted of—

(a) contravening any provision of any of the sections or rules of this Act specified in the first and second columns of Schedule VI; or

(b) contravening any rule or order made under any of the said sections or rules; or

(c) failing to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of any of the said sections or rules,

continues to contravene the said provision or to neglect to comply with the said direction or requisition, as the case may be, shall, on conviction, be punished, for each day after the previous date of conviction during which he continues so to offend, with fine specified in the fourth column of the said Schedule.

Explanation.—The entries in the third column of Schedules V and VI headed "Subject" are not intended as definitions of the offences described in the sections, subsections, clauses or rules mentioned in the first and second
columns, or even as abstracts of those sections, sub-sections, clauses or rules, but are inserted merely as references to the subject of the sections, sub-sections, clauses or rules, as the case may be.

442. (1) If a councillor votes in contravention of section 36 or if any person acts as councillor knowing that under this Act or the rules made thereunder he is not entitled or has ceased to be entitled to hold such office, he shall on conviction, be punished with fine not exceeding two hundred rupees for every such offence.

(2) If any person acts or exercises the functions of the Mayor or Deputy Mayor knowing that under this Act or the rules made thereunder he is not entitled or has ceased to be entitled to hold such office or to exercise such function, he shall, on conviction, be punished with fine not exceeding one thousand rupees for every such offence.

(3) If the Mayor or Deputy Mayor fails to hand over any documents of, or any money or other properties vested in, or belonging to the corporation, which are in or have come into his possession or control to his successor-in-office or other prescribed authority, in every case as soon as his term of office as Mayor or Deputy Mayor expires and in the case of the Deputy Mayor also on demand by the Mayor, such Mayor or Deputy Mayor shall, on conviction, be punished with fine not exceeding one thousand rupees for every such offence.

443. If the commissioner or any municipal officer or servant knowingly acquires, directly or indirectly, by himself or by a partner or employee or servant, any personal share or interest in any contract or employment with, by or on behalf of the corporation, he shall be deemed to have committed the offence punishable under section 168 of the Indian Penal Code (Central Act XLV of 1860):

Provided that no person shall, by reason of being a share-holder in, or member of, any company, be held to be interested in any contract between such company and the corporation unless he is a director of such company:

Provided further that nothing in this section shall apply to a teacher employed by the council, who, with the sanction of the Government to enter into a contract with the council,
with regard to the utilization for the purpose of a school of any land or building owned by him or in which he has a share or interest.

444. Any person who continues or purports to continue, to hold or vote at, or takes part in a meeting of the council after it has been adjourned in accordance with the provisions of this Act or of the rules or regulations made thereunder shall be punishable with fine which may extend to five hundred rupees.

445. (1) Every owner or person in-charge of any vehicle or animal liable to tax under section 142, who omission to obtain, within fifteen days of the service of a bill to take out licence on him, a licence under section 148 shall on conviction, be punished with fine not exceeding one hundred rupees and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

(2) On payment of such fine and tax and costs as may be awarded, such owner or person shall receive a licence for the vehicle or animal in respect of which he has been fined and for the period during which he has been found to be in default.

(3) The provisions of this section shall apply to any person who having compounded for the payment of a certain sum under section 145, fails to pay such sum and the amount due for a licence, shall in such case be taken as the amount so compounded for.

446. Any person who wilfully prevents distraint or sufficient distraint of property subject to distraint for wilfully any tax due from him, shall on conviction by a magistrate be liable to a fine not exceeding twice the amount of the tax found to be due.

447. If the construction or reconstruction of any building or well—

(a) is commenced without the permission of the commissioner, or

(b) is carried on or completed otherwise than in accordance with the particulars on which such permission was based, or
422 Coimbatore City Municipal Corporation

(c) is carried on or completed in contravention of any lawful order or any breach of provision contained in this Act or in any rule or by-law made under it, or of any direction or requisition lawfully given or made, or

if any alterations or additions required by any notice issued under section 282 or section 295 are not duly made, or

if any person to whom a direction is given by the commissioner to alter or demolish a building or well under section 296 fails to obey such direction, the owner of the building or well or the said person, as the case may be, shall be liable on conviction to a fine which may extend in the case of a well or hut to one hundred rupees and in the case of any other building to one thousand rupees, and to a further fine which may extend in the case of a well or hut to twenty rupees, and in the case of any other building to two hundred rupees, for each day during which the offence is proved to have continued after the first day.

Notice to sanitary workers before discharge.

448. (1) In the absence of a written contract to the contrary, every sanitary worker employed by the corporation shall be entitled to one month's notice before discharge or to one month's wages in lieu thereof, unless he is discharged for misconduct or was engaged for a specified term and discharged at the end of it.

(2) Should any sanitary worker employed by the corporation, in the absence of a written contract authorising him so to do, and without reasonable cause, resign his employment or absent himself from his duties without giving one month's notice to the corporation, or neglect or refuse to perform his duties, or any of them, he shall be liable on conviction to a fine not exceeding fifty rupees or to imprisonment which may extend to two months.

(3) The Government may, by notification, direct that on and from a date to be specified in the notification the provisions of sub-sections (1) and (2) with respect of sanitary workers shall apply also to any other specified class of municipal servant whose functions concern the public health or safety.

Wrongful restraint of commissioner and his delegates.

449. Every person who prevents the commissioner, or any person to whom the commissioner has lawfully delegated his power from exercising his power of entering
on any land or into any building shall be deemed to have committed an offence under section 341 of the Indian Penal Code (Central Act XLV of 1860).

450. If any person who is required by the provisions of this Act or by any notice or other proceedings issued under this Act to furnish any information—

(a) omits to furnish it, or

(b) knowingly or negligently furnishes false information, such person shall, on conviction, be punished with fine not exceeding one hundred rupees.

CHAPTER XVII.

PROCEDURE AND MISCELLANEOUS.

Licences and permissions.

451. (1) Every licence or permission granted under this Act or any rule or by-law made under it shall specify the period, if any, for which and the restrictions, limitations and conditions subject to which the same is granted and shall be signed by the commissioner.

(2) (a) Save as otherwise expressly provided in or may be prescribed under this Act for every such licence or permission fees shall be paid in advance on such units and at such rates as may be fixed by the council:

Provided that not more than one fee shall be levied in respect of construction of building and installation of machinery or of any purpose specified in more heads than one of Schedule IV if such heads form part of a continuous process of manufacture and the fee so charged shall not exceed the highest fee chargeable in respect of any one of the said purposes.

(b) The council may compound for any period not exceeding three years at a time with the owner of any mill or factory for a certain sum to be paid in lieu of the fees payable in respect of such mill or factory.

(c) Every order of the commissioner or other municipal authority granting or refusing to grant a licence or permission shall be published on the notice board of the corporation.
(3) Every order of the commissioner or other municipal authority refusing, suspending, cancelling or modifying a licence or permission shall be in writing and shall state the grounds on which it proceeds.

(4) Subject to the special provisions in Chapters X, XI and XIII regarding buildings, hutting grounds and private markets and subject to such sanction as may be required for the refusal of a licence or permission, any licence or permission granted under this Act or any rule or by-law made under it may at any time be suspended or revoked by the commissioner if any of its restrictions, limitations or conditions is evaded or infringed by the grantee, or if the grantee is convicted of a breach of any of the provisions of this Act or of any rule, by-law or regulation made under it in any matter to which such licence or permission relates, or if the grantee has obtained the same by misrepresentation or fraud.

(5) It shall be the duty of the commissioner to inspect places in respect of which a licence or permission is required by or under this Act and he may enter any such place between sunrise and sunset, and also between sunset and sunrise if it is open to the public or any industry is being carried on in it at the time; and if he has reason to believe that anything is being done in any place without a licence or permission, where the same is required by or under this Act, or otherwise than in conformity with the same, he may at any time by day or night without notice enter such place for the purpose of satisfying himself whether any provision of law, rules, by-laws, regulations, any condition of a licence or permission or any lawful direction or prohibition is being contravened and no claim shall lie against any person for any damage or inconvenience necessarily caused by the exercise of powers under this sub-section by the commissioner or any person to whom he has lawfully delegated his powers or by the use of any force necessary for effecting an entrance under this sub-section.

(6) When any licence or permission is suspended or revoked, or when the period for which it was granted or within which application for renewal should be made has expired, whichever expires later, the grantee shall, for all purposes of this Act or any rule or by-law made under it, be deemed to be without a licence or permission until
the order suspending or revoking the licence or permission is cancelled or subject to sub-section (11) until the licence or permission is renewed, as the case may be.

(7) Every grantee of any licence or permission shall at all reasonable times while such licence or permission remains in force produce the same at the request of the commissioner.

(8) Whenever any person is convicted of an offence in respect of the failure to obtain a licence or permission or to make a registration required by the provisions of this Act or by any rule or by-law made under this Act, the magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the corporation the amount of the fee chargeable for the licence or permission or for registration and may in his discretion also recover summarily and pay over to the council such amount, if any, as he may fix as the costs of the prosecution.

(9) Such recovery of the fee under sub-section (8) shall not by itself entitle the person convicted to a licence or permission or to registration as aforesaid.

(10) Save as otherwise expressly provided in, or may be prescribed under this Act every application for a licence or permission or for registration or the renewal of a licence or permission or for registration, shall be made not less than forty-five and not more than ninety days before the commencement of the year or of such less period as is mentioned in the application and shall be accompanied by the fee referred to in clause (a) or the sum referred to in clause (b) of sub-section (2).

(11) (a) The acceptance by the corporation of the prepayment of the fee referred to in clause (a) or the sum referred to in clause (b) of sub-section (2) for a licence or permission or for registration shall not entitle the person making such prepayment to the licence or permission or to registration, as the case may be, but only to refund of such amount after deducting therefrom the amount specified in clause (b) towards the expenses incurred by the corporation in the scrutiny of the application and other documents connected therewith for licence, permission or registration in case of refusal of the licence or permission or of registration; but an applicant for the renewal of a licence or permission or registration shall until com-
munication of orders on his application be entitled to act as if the licence or permission or registration had been renewed; and, save, as otherwise specially provided in this Act if orders on an application for a licence or permission or for registration are not communicated to the applicant within forty-five days after the receipt of the application by the commissioner the application shall be deemed to have been allowed for the year or for such less period as is mentioned in the application and subject to the law, rules, by-laws, regulations and all conditions ordinarily imposed.

(b) The amount to be deducted under clause (a) shall be at the rates not exceeding the following:

<table>
<thead>
<tr>
<th>Fees for licence, permissions or registrations.</th>
<th>Amount to be deducted for scrutiny charges, in respect of applications for licences, permissions or registrations.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) More than Rs. 10 but not more than Rs. 50.</td>
<td>(2) Rs. 2.</td>
</tr>
<tr>
<td>(2) More than Rs. 50 but not more than Rs. 150.</td>
<td>(3) Rs. 4.</td>
</tr>
<tr>
<td>(3) More than Rs. 150 but not more than Rs. 250.</td>
<td>(4) Rs. 8.</td>
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<tr>
<td>(4) More than Rs. 250 but not more than Rs. 350.</td>
<td>(5) Rs. 12.</td>
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<tr>
<td>(5) More than Rs. 350 but not more than Rs. 450.</td>
<td>(6) Rs. 16.</td>
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<td>(6) More than Rs. 450 but not more than Rs. 600.</td>
<td>(7) Rs. 20.</td>
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<td>(7) More than Rs. 600 but not more than Rs. 800.</td>
<td>(8) Rs. 24.</td>
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<tr>
<td>(8) More than Rs. 800 but not more than Rs. 1,000 and above.</td>
<td>(9) Rs. 30.</td>
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</tbody>
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Appeals.

452. (1) An appeal shall lie to the standing committee or if no such committee has been constituted to the council from—

(a) any notice issued or other action taken or proposed to be taken by the commissioner—

(i) under sections 162, 210, 218, 219, 220, 222, 223 (2), 282, 296 (3), 327 (1), 328 (1), 333 (1), 334, 338, 343, 353, 354 or 362;

(ii) under any by-law concerning house drainage or the connexion of house-drains with municipal drains, or house connexions, with municipal water-supply or lighting mains;

(b) any refusal by the commissioner to approve a building site under section 275 to grant permission to construct or reconstruct building under section 276 or 290;

(c) any refusal by the commissioner to grant a permission under sections 159, 213 or 331;

(d) any refusal by the commissioner to grant a licence under sections 352, 360, 372, 377 or 382 (2);

(e) any order of the commissioner made under sub-section (4) of section 451 suspending or revoking a licence;

(f) any other order of the commissioner that may be made appealable by rules under section 430.

(2) Every such appeal shall be disposed of by the standing committee or, as the case may be, by the council within one month from the date of its receipt in the municipal office, and if not disposed of within that time, shall be transmitted by the commissioner to such officer for disposal as may be specified by the Government, by order.

(3) The decision of the standing committee or the council or the officer specified under sub-section (2), as the case may be, on any such appeal shall, subject to the provisions of sub-sections (4) and (5), be final.
(4) If, on any such appeal, the standing committee reverses or substantially modifies any action taken or proposed to be taken by the commissioner or any order passed by him, then, the commissioner may within one month from the date of such decision refer the matter to the council, and pending the decision of the council, on such reference, the commissioner shall not be bound to give effect to the decision of the standing committee; and the council shall be competent to reverse or modify the decision of the standing committee; and the decision of the council on any such reference shall, subject to the provisions of sub-section (5), be final.

(5) The Government may, at any time, call for and examine the records relating to any such appeal, and pass such orders as they deem fit.

453. (1) In any case in which no time is laid down in the foregoing provisions of this Act, for the presentation of an appeal allowed thereunder, such appeal shall be presented,—

(a) where the appeal is against an order granting a licence or permission, within thirty days after the date of the publication of the order on the notice board of the corporation, and

(b) in other cases within thirty days after the date of the receipt of the order or proceeding against which the appeal is made.

(2) The provisions of section 5 of the Limitation Act, 1963 (Central Act 36 of 1963) shall, so far as may be, apply to any such appeal.

Power to summon.

454. All persons authorised by rule to conduct inquiries relating to elections and all inspecting or superintending officers holding any inquiry into matters falling within the scope of their duties, shall have for the purposes of such inquiries the same powers in regard to the issue of summons for the attendance of witnesses and the production of documents as are conferred upon revenue officers by the Tamil Nadu Revenue Summonses Act, 1869 (Tamil Nadu Act III of 1869) and the provisions of sections 2, 3, 4 and 5 of that Act, and the rules made under that Act;
shall apply to summons issued and to persons summoned by virtue of the powers conferred by this section; and all persons to whom summons are issued by virtue of the said powers shall be bound to obey such summons.

455. The commissioner may summon any person to attend before him, and to give evidence or produce documents, as the case may be, in respect of any question relating to taxation, or inspection, or registration, or to the grant of any licence, or permission under the provisions of this Act.

Procedure.

456. All notices and permissions given, issued, or granted, as the case may be, under the provisions of this Act shall be in writing.

457. Whenever under this Act or any rule, by-law or regulation made under it the doing or the omitting to do anything or the validity of anything depends upon the approval, sanction, consent, concurrence, declaration, opinion or satisfaction of—

(a) the council, a standing committee or the commissioner, or

(b) any municipal officer,

a written document signed in case (a) by the commissioner and in case (b) by the said municipal officer, purporting to convey or set forth such approval, sanction, consent, concurrence, declaration, opinion or satisfaction, shall be sufficient evidence thereof.

458. (1) Every licence, permission, notice, bill, schedule, summons, warrant or other document which is required by this Act or by any rule, by-law or regulation made under it to bear the signature of the commissioner or of any municipal officer shall be deemed to be properly signed if it bears a fascimile of the signature of the commissioner or of such municipal officer, as the case may be, stamped thereupon.

(2) Nothing in sub-section (1) shall be deemed to apply to a cheque drawn upon the municipal fund or to any deed of contract entered into by the council.
459. Save as otherwise provided, every notification issued under this Act shall be published also in Tamil:

Provided that the Government shall have the power to direct that any such notification—

(i) shall be published either in Tamil or in English only;

(ii) shall, instead of being published in the Tamil Nadu Government Gazette, be published in any other manner specified by them.

460. Every order, notice or other document directed to be published under this Act or any rule, by-law or regulation made under it, shall, unless a different method is prescribed by this Act or by the council or the standing committee, as the case may be, be translated into Tamil, and deposited in the office of the corporation and copies thereof in Tamil and in English shall be fixed in a conspicuous position at such office and at such other places as the council or the standing committee, as the case may be, may direct; and a public proclamation shall be made by beat of drum in the locality affected or by advertisement in the local newspapers that such copies have been so affixed and that the originals are open to inspection at the office of the corporation.

461. Whenever it is provided by this Act or by any rule, by-law, or regulation made under it that notice shall be given by advertisement in the local newspapers, or that a notification or any information shall be published in the same, such notice, notification or information, shall be inserted in at least one Tamil and one English newspaper, if any, published in the City.

462. Whenever the council, a standing committee or commissioner shall have set apart any place for any purpose authorised by this Act or shall have prohibited the doing of anything in any place, the commissioner shall forthwith cause to be put up a notice in Tamil and in English at or near such place. Such notice shall specify the purpose for which such place has been set apart or the act prohibited in such place.
Service or sending of notices, etc.

463. (1) When any notice or other document is required to be served or sent to any person the documents, service or sending thereof may be effected—

(a) by giving or tendering the said document to such person; or

(b) if such person is not found, by leaving such document at his last known place of abode or business or by giving or tendering the same to his agent, clerk or servant or some adult member of his family; or

(c) if such person does not reside in the City and his address elsewhere is known to the commissioner, by sending the same to him by registered post; or

(d) if none of the means aforesaid be available, by affixing the same in some conspicuous part of such place of abode or business.

(2) When the person is an owner or occupier of any building or land it shall not be necessary to name the owner or occupier in the document, and in the case of joint owners and occupiers it shall be sufficient to serve it on or send it to, one of such owners or occupiers.

(3) Whenever in any bill, notice, form or other document served or sent under this Act, a period is fixed within which any tax or other sum is to be paid or any work executed or anything provided, such period shall, in the absence of the express provision to the contrary in this Act, be calculated from the date of such service or sending by registered post.

Relation of occupier to owner.

464. If the occupier of any building or land makes on behalf of the owner thereof any payment for which under this Act, the owner, but not the occupier is liable, such sum leviable occupier shall be entitled to recover the same from the owner and may deduct it from the rent then or thereafter due by him to the owner.
465. (1) If the occupier of any building or land prevents the owner from carrying into effect in respect thereof any of the provisions of this Act, the commissioner may by an order require the said occupier to permit the owner, within eight days from the date of service of such order, to execute all such works as may be necessary.

(2) Such owner shall, for a period during which he is prevented as aforesaid, be exempt from any fine or penalty to which he might otherwise have become liable by reason of default, in executing such works.

466. If the owner of any building or land fails to execute any work which he is required to execute under the provisions of this Act or of any rule, by-law, regulation or order made under it, the occupier of such building or land may, with the approval of the commissioner, execute the said work, and shall be entitled to recover from the owner the reasonable expenses incurred in the execution thereof, and may deduct the amount thereof from the rent then or thereafter due by him to the owner.

Commissioner's power of entry and inspection.

467. The commissioner or any person authorised by him in this behalf may enter into or on any building or land with or without assistants or workmen, in order to make any inquiry, inspection, test, examination, survey, measurement or valuation, or for the purpose of lawfully placing or removing meters, instruments, pipes or apparatus, or to execute any other work which is authorised by the provisions of this Act, or of any rule, by-law, regulation or order made under it, or which it is necessary for any of the purposes of this Act or in pursuance of any of the said provisions, to make or execute:

Provided that—

(a) except when it is in this Act, otherwise expressly provided, no such entry shall be made between sunset and sunrise;

(b) except when it is in this Act, otherwise expressly provided, no dwelling-house, and no part of a public building or hut which is used as a dwelling-place, shall be so entered without the consent of the occupier thereof, unless the said occupier has received at least twenty-four hour's previous notice of the intention to make such entry.
(c) sufficient notice shall be in every case given even when any premises may otherwise be entered without notice, to enable the inmates of any apartment appropriated to females to withdraw to some part of the premises where their privacy may be preserved;

(d) due regard shall be paid, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

468. (1) The commissioner or any person authorised by him in this behalf may with or without assistants or workmen enter on any land adjoining or within fifty meters of any work authorised by this Act or by any rule, by-law, regulation or order made under it, for the purpose of depositing on such land any soil, gravel, stone or other materials, or of obtaining access to such work, or for any other purpose connected with the carrying on thereof.

(2) The commissioner or such authorised person shall, before entering on any land under sub-section (1), give the owner and occupier three day's previous notice of the intention to make such entry, and state the purpose thereof, and shall if so required by the owner or occupier, fence off so much of the land as may be required for such purpose.

(3) The commissioner or such authorised person shall not be bound to make any payment, tender or deposit before entering on any land under sub-section (1), but shall do as little damage as may be. The commissioner shall pay compensation to the owner or occupier of the land for such entry and for any temporary or permanent damage that may result therefrom.

(4) If such owner or occupier is dissatisfied with the amount of compensation paid to him by the commissioner, he may appeal to the standing committee, whose decision shall be final.

469. The commissioner or any person authorised by him in this behalf may examine and test the weights and measures used in markets and shops in the City with a view to the prevention and punishment of offences relating to such weights and measures under Chapter XIII of the Indian Penal Code (Central Act XLV of 1860).

Power to enforce licensing provisions.

470. (1) If, under this Act, or any rule, by-law or regulation made under it, the licence or permission of the
council, standing committee or commissioner or registration in the office of the corporation is necessary for the doing of any act and if such act is done without such licence or permission or registration or in a manner inconsistent with the terms of any such licence or permission, then—

(a) the commissioner may by notice require the person so doing such act to alter, remove or as far as practicable restore to its original state the whole or any part of any property, movable or immovable, public or private, affected thereby within a time to be specified in the notice;

(b) the commissioner or any officer duly authorised by him may also enter into or on any building or land where such act is done and take all such steps as may be necessary to prevent the continuance of such act; and

(c) if no penalty has been specially provided in this Act for so doing such act, the person so doing it shall be liable on conviction before a magistrate to a fine not exceeding one hundred rupees for every such offence.

(2) No claim shall lie against the commissioner or any other person for any damage or inconvenience caused by the exercise of the power given under this section or by use of the force necessary for the purpose of carrying out the provisions of this section.

Commissioner’s power to execute in default.

471. (1) Whenever by any notice, requisition or order under this Act or under any rule, by-law or regulation made under it, any person is required to execute any work, or to take any measures or do anything, a reasonable time shall be named in such notice, requisition or order within which the work shall be executed, the measures taken, or the thing done.

(2) If such notice, requisition or order is not complied with within the time so named, then whether or not a fine is provided for such default and whether or not the person in default is liable to punishment or has been prosecuted or sentenced to any punishment for such default, the commissioner may cause such work to be executed, or may take any measures or do anything which may, in his opinion, be necessary for giving due effect to the notice, requisition or order as aforesaid.
(3) If no penalty has been specially provided in this Act for failure to comply with such notice, the said person shall, on conviction, be punished with fine not exceeding one hundred rupees for every such offence.

472. (1) The commissioner may recover any reasonable expenses incurred under section 471 from the person or any one of the persons to whom the notice, requisition or order was addressed in the same manner as the property tax and may, in executing work or taking measures under section 471 utilize any materials found on the property concerned or may sell them and apply the sale proceeds in or towards the payment of the expenses incurred.

(2) If the person to whom notice is given is the owner of the property in respect of which it is given, the commissioner may (whether any action or other proceeding has been brought or taken against such owner or not) require the person, if any, who occupies such property, or any part thereof, under the owner to pay to the corporation instead of to the owner the rent payable by him in respect of such property as it falls due, up to the amount recoverable from the owner under sub-section (1) or to such smaller amount as the commissioner may think proper, and any amount so paid shall be deducted from the amount payable by the owner.

(3) For the purpose of deciding whether action should be taken under sub-section (2) the commissioner may require any occupier of property to furnish information as to the sum payable by him as rent on account of such property and as to the name and address of the person to whom it is payable; and such occupier shall be bound to furnish such information.

(4) The provisions of this section shall not affect any contract made between any owner and occupier respecting the payment of expenses of any such work as aforesaid.

473. Instead of recovering any such expenses as aforesaid in the manner provided under section 478, the commissioner may, if he thinks fit and with the approval of the standing committee take an agreement from the person liable for the payment thereof, to pay the same in instalments of such amounts and at such intervals as will secure the payment of the whole amount due, with interest thereon at the rate of twelve per centum per annum, within a period of not more than five years.
474. If the expenses to be recovered have been incurred or are to be incurred in respect of any work mentioned,—

(a) in section 199, section 200, section 209, section 210, section 211, section 218, clause (b) of sub-section (1) of section 213, section 254, sub-sections (1) and (2) of section 333, section 338, section 343, section 386 or section 471; or

(b) in any rule made under this Act in which this section is made applicable to such expenses,

the commissioner may, if he thinks fit and with the approval of the standing committee, declare such expenses to be improvement expenses.

475. (1) Improvement expenses shall be a charge on the premises, in respect of which or for the benefit of which the same shall have been incurred and shall be recoverable in instalments of such amounts, and at such intervals, as will suffice to discharge such expenses together with interest thereon, within such period not exceeding twenty years as the commissioner may in each case determine.

(2) The said instalments shall be payable by the owner or occupier of the premises on which the expenses are so charged:

Provided that when the occupier pays any such instalments he shall be entitled to deduct the amount thereof from the rent payable by him to the owner or to recover the same from the owner.

476. At any time before the expiration of the period for the payment of any improvement expenses, the owner or occupier of the premises on which the expenses are charged may redeem such charge by paying to the commissioner such part of the said expenses as are still payable.

477. (1) Where any person by reason of his receiving the rent of immovable property as agent, trustee, guardian, manager or receiver or of his being agent, trustee, guardian, manager or receiver for the person who would receive the rent if the property was let to a tenant would under this Act be bound, to discharge any obligation imposed by this Act, or any rule, by-law, regulation or order made under it for the discharge of which money is required, he shall not be bound to discharge the obligation unless
he has, or but for his own improper act or default might have had, in his hands funds belonging to the proprietor or beneficial owner sufficient for the purpose.

(2) The burden of proving the facts entitling any person to relief under this section shall lie on him.

(3) When any person has claimed and established his right to relief under this section, the commissioner may give him notice to apply to the discharge of such obligation as aforesaid, the first moneys which shall come to his hands on behalf or for the use of the principal or beneficial owner, as the case may be; and should he fail to comply with such notice he shall be deemed to be personally liable to discharge such obligation.

Payment of compensation, etc., by and to the corporation.

478. All costs, damages, penalties, compensations, charges, fees (other than school fees), rents (including rents for lands and buildings demised by the corporation), expenses, contributions and other sums which under this Act or any other law or any rule, by-law or regulation made under this Act or any other law or under any contract including a contract in respect of water-supply or drainage made in accordance with this Act, and the rules, by-laws, and regulations are due by any person to the corporation shall, if there is no special provision in this Act for their recovery, be demanded by bill containing particulars of the demand and notice of the liability incurred in default of payment and may be recovered in the manner provided by rules 29 and 35 of the rules contained in Part VI of Schedule II unless within fifteen days from the date of service of the bill such person shall have applied to the district munsif having jurisdiction over the corporation under section 479.

479. Where in any case not provided for in section 487 any municipal authority or any person is required by or under this Act or any rule, by-law, regulation or contract made under it to pay any costs, damages, penalties, compensations, charges, fees, rents, expenses, contributions, or other sums referred to in section 478 the amount or apportionment of the same shall, in case of dispute, be ascertained and determined except as is otherwise provided in section 202, 416, 468 or 510 or in the Land Acquisition Act, 1894 (Central Act I of 1894) by the district munsif.
on application made to him for this purpose at any time within six months from the date when such costs, damages, penalties, compensation, charges, fees, rents, expenses, contributions, or other sums first became payable.

**Provision before district munsif's court.**

480. (1) On any application under the provisions of section 478 the said court of district munsif shall summon the other party to appear before him.

(2) On the appearance of the parties, or, in the absence of any of them, on proof of due service of the summons, the said court of district munsif may hear and determine the case.

(3) In every such case the said court of district munsif shall determine the amount of the costs and shall direct by which of the parties the same shall be paid.

**Recovery of sums payable by distress.**

481. If the sum due on account of costs, damages, penalties, compensation, charges, fees, rents, expenses, contributions or other sum ascertained in the manner described in section 480, is not paid by the party liable within seven days after demand, such sum may be recovered under a warrant of the said court of district munsif by distress and sale of the movable property of such party.

**Limitation for recovery of dues.**

482. No distress shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to the corporation under this Act after the expiration of a period of six years from the last day of the period in respect of which such sum is claimed, or in case the same is not claimed in respect of any specific period, from the last day of the year in which the claim arose.

**Procedure in dealing with surplus sale proceeds.**

483. If any property, movable or immovable, is sold under the provisions of this Act, and if there is a surplus after the sum due to the corporation and the costs have been deducted from the sale proceeds, such surplus shall, if the owner of the property sold claims it within one year from the date of the sale be paid to him by the commissioner, but if no such claim is preferred within such time, the said surplus shall be credited to the municipal fund and no suit shall lie for the recovery of any sum so credited.
Provisions regarding Municipal prosecutions.

484. Save as otherwise expressly provided in this Act, no court shall take cognizance of any offence against any of the provisions of this Act, or of any rule, by-law, regulation or order made under it, unless complaint is made within six months from the commission of the offence, by the police or the commissioner or by a person authorised in this behalf by the council or the standing committee or the commissioner:

Provided that failure to take out a licence, obtain permission or secure registration under this Act shall, for the purposes of this section be deemed a continuing offence until the expiration of the period, if any, for which the licence, permission, or registration is required, and if no period is specified, complaint may be made at any time within twelve months from the commencement of the offence.

485. All offences against this Act, or against any rule, by-law, regulation or order made under it whether committed within or without the City, shall be cognizable by a judicial magistrate having jurisdiction in the City; and such judicial magistrate shall not be deemed to be incapable of taking cognizance of any such offence by reason only of his being liable to pay any municipal rate or other tax or of his being benefited by the municipal fund.

486. (1) If any fine, costs, tax or other sum of money imposed, assessed or recoverable by a magistrate under this Act or under any rule, by-law or regulation made under it, shall not be paid, the magistrate may order the offender to be imprisoned in default of payment subject to all the restrictions, limitations and conditions imposed in sections 64 to 70 (both inclusive) of the Indian Penal Code (Central Act XLV of 1860).

(2) Any fine, costs, tax or other sum imposed, assessed or recoverable by a magistrate under this Act, or any rule, by-law or regulation made thereunder shall be recoverable by such magistrate, as if it were a fine imposed under the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), and the same shall, except in the case of a fine, on recovery be paid to the corporation to be applied to the purposes of this Act.
487. If, on account of any act or omission, any person has been convicted of an offence against the provisions of this Act or against any rule, by-law or regulation made under it and by reason of such act or omission, damage has been caused to any property owned or vested in the corporation, the said person shall pay compensation for such damage, notwithstanding any punishment to which he may have been sentenced for the said offence. In the event of dispute the amount of compensation payable by the said person shall be determined by the magistrate before whom he was convicted of the said offence on application made to him for the purpose by the commissioner not later than three months from the date of conviction, and, in default of payment of the amount of compensation so determined, it shall be recovered under a warrant from the said magistrate as if it were a fine inflicted by him on the person liable therefor.

Legal proceedings in general.

488. Nothing herein contained shall preclude the corporation from suing in a civil court for the recovery of any tax, duty or other amount due under this Act.

489. (1) No suit for damages or compensation shall be instituted against the corporation or any municipal authority, officer or servant, or any person acting under the direction of the same, in respect of any act done or purporting to be done in pursuance or in execution or intended execution of this Act or any rule, by-law, regulation or order made under it or in respect of any alleged neglect or default in execution of this Act or any rule, by-law, regulation or order made under it until the expiration of two months after a notice has been so delivered or left at the municipal office or at the place of abode of such officer, servant or person, stating the cause of action, the relief sought and the name and the place of abode of the intending plaintiff, and the plaint shall contain a statement that such notice has been so delivered or left.

(2) Every such suit shall be commenced within six months after the date on which the cause of action arose or in case of a continuing injury or damage during such continuance or within six months after the ceasing thereof.

(3) If any person to whom any notice is given under sub-section (1) tenders amount to the plaintiff before the
suit is instituted, and if the plaintiff does not recover in any such action more than the amount so tendered he shall not recover any costs incurred after such tender and the defendant shall be entitled to costs as from the date of tender.

(4) Where the defendant in any such suit is the commissioner, a municipal officer or servant, payment of the sum or any part of any sum payable by him in or in consequence of the suit, whether in respect of costs, charges, expenses, compensation for damages or otherwise may be made, with the sanction of the standing committee, from the municipal fund.

490. Subject to such restrictions and control as may be prescribed, the commissioner may—

(a) take, or withdraw from, proceedings, against any person who is charged with—

(i) any offence against this Act, the rules, by-laws or regulations made under it;

(ii) any offence which affects or is likely to affect any property or interest of the corporation or the due administration of this Act;

(iii) committing any nuisance whatsoever;

(b) compound any offence against this Act, the rules, by-laws or regulations made under it which may by rules made by the Government, be declared compounding

(c) defend himself if sued or joined as a party in any proceeding in respect of the conduct of elections or in respect of the electoral roll;

(d) defend, or compromise any appeal against an assessment or tax;

(e) take, withdraw from or compromise proceedings under sections 479 and 487 for the recovery of the expenses or compensation claimed to be due to the corporation;

(f) withdraw or compromise any claim for a sum not exceeding five hundred rupees against any person in respect of a penalty payable under a contract entered into with such person by the commissioner, or with the approval of the standing committee, any such claim for any sum exceeding five hundred rupees.
(g) with the approval of the council, defend any suit or other legal proceeding brought against the corporation or against any municipal authority, officer or servant in respect of anything done or omitted to be done by them respectively in their official capacity;

(h) with the approval of the standing committee compromise any claim, suit or other legal proceeding brought against the corporation or against any municipal authority, officer or servant, in respect of anything done or omitted to be done as aforesaid;

(i) with the approval of the standing committee institute and prosecute any suit or withdraw from or compromise any suit or claim, other than a claim of the description specified in clause (f), which has been instituted or made in the name of the corporation or of the commissioner;

(j) obtain such legal advise and assistance as he may from time to time think it necessary or expedient to obtain or as may be desired by the council or the standing committee, to obtain, for any of the purposes mentioned in the foregoing clauses of this section or for securing the lawful exercise or discharge of any power or duty vesting in or imposed upon any municipal authority, officer or servant:

Provided that where the council or the standing committee shall refuse to accord its approval for the legal advice, the commissioner shall refer the matter to the Government who shall, after consulting the council, pass such orders, or directions as they deem fit and the council or commissioner shall give effect to such order or direction.

Protecting clauses.

491. No suit shall be maintainable against the Government or any municipal authority, officer or servant or any person acting under the direction of the Government or any municipal authority, officer or servant, or of a magistrate, in respect of anything in good faith done under this Act or any rule, by-law, regulation or order made under it.

492. (1) The Commissioner and every councillor shall be liable for the loss, waste or misapplication of any money or other property owned by or vested in the municipal corporation, if such loss, waste, or misapplication is a direct
consequence of his neglect or misconduct and a suit for compensation may be instituted against him by the council with the previous sanction of the Government or by the Government.

(2) Every such suit shall be commenced within three years after the date on which the cause of action arose.

493. When the Mayor or Deputy Mayor, or any councilor or the commissioner is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no magistrate shall take cognizance of such offence except with the previous sanction of the Government.

494. (1) No assessment or demand made and no charge imposed under the authority of this Act shall be impeached or affected by reason of any clerical error or by reason of any mistake—

(a) in respect of the name, residence, place of business or occupation of any person; or

(b) in the description of any property or thing; or

(c) in respect of the amount assessed, demanded or charged:

Provided that the provisions of this Act have, in substance and effect, been complied with, no proceedings under this Act shall, merely for defect in form, be quashed or set aside by any court.

(2) No suit shall be brought in any court to recover any sum of money collected under the authority of this Act or to recover damages on account of any assessment, or collection of money made under the said authority, if the provisions of this Act have been in substance and effect, complied with.

(3) No distress or sale under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of any error, defect or want of form in the bill, notice, schedule, form, summons, notice of demand, warrant of distraint, inventory, or other proceeding relating thereto if the provisions of this Act, the rules and by-laws have been in substance and effect, complied with:
Provided that every person aggrieved by any irregularity may recover satisfaction for any special damage sustained by him.

**Police.**

495. (1) It shall be the duty of every police officer—

(a) to communicate without delay to the proper municipal officer any information which he received of the design to commit or of the commission of any offence under this Act or any rule, by-law or regulation made under it; and

(b) to assist the commissioner or any municipal officer or servant, or any person to whom the commissioner has lawfully delegated powers reasonably demanding his aid for the lawful exercise of any power vesting in the commissioner or in such municipal officer or servant or person under this Act or any such rule, by-law or regulation.

(2) Any police officer who omits or refuses to perform any duty imposed on him by this Act shall be deemed to have committed an offence, under section 10 or under section 44 of the Tamil Nadu District Police Act, 1859 (Central Act XXIV of 1859).

496. (1) If any police officer sees any person committing an offence against any of the provisions of this Act or of any rule, by-law or regulation made under it, he shall, if the name and address of such person are unknown to him and if the said person on demand declines to give his name and address or gives a name and address which such officer has reason to believe to be false, arrest such person.

(2) No person arrested under sub-section (1) shall be detained in custody—

(a) after his true name and address are ascertained, or

(b) without the order of a magistrate for any longer time, not exceeding twenty-four hours from the hour of arrest, than is necessary for bringing him before a magistrate.

497. The Government may empower any municipal officer or servant or any class of municipal officers or servants to exercise the powers of a police officer for the purposes of this Act and of the Tamil Nadu Town's Nuisances Act, 1889 (Tamil Nadu Act III of 1889).
498. Every municipal officer or servant, every contractor or agent for the collection of any municipal tax, fee or other sum due to the corporation and every person employed by any such contractor or agent for the collection of such tax, fee or sum shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

499. No person shall obstruct or molest the council, any standing committee or other committee constituted under this Act, the Mayor or Deputy Mayor, any councillor, the commissioner or any person employed by the corporation or any person with whom the commissioner has entered into a contract on behalf of the corporation in the performance of its or his duty or of anything which it or he is empowered or required to do by virtue, or in consequence of this Act or of any rule, by-law, regulation or order made thereunder.

500. No person shall remove any mark set up for the purpose of indicating any level or direction incidental to the execution of any work authorised by this Act or by any rule, by-law, regulation or order made under it.

501. No person shall, without authority in that behalf, remove, destroy, deface, or otherwise obliterate any notice exhibited by or under the orders of the council, standing committee, or the commissioner.

502. No person shall, without authority in that behalf, remove earth, sand or other material or deposit any matter or make any encroachment from in, or on any land vested in the corporation or river, estuary, canal, backwater or watercourses (not being private property), or in any way obstruct the same.

503. Notwithstanding anything contained in the Code of Civil Procedure, 1908 (Central Act V of 1908) or in any other law for the time being in force, no court shall grant any permanent or temporary injunction or make any interim order restraining any proceeding which is being or about to be taken under this Act for the—

(a) preparation or publication of electoral rolls,
(b) conduct of any election, or

(c) preparation, revision or amendment of assessment books.

504. Every person who immediately before the commencement of this Act was serving in connection with the affairs of the Coimbatore municipality shall as from the date of commencement of this Act be deemed to be an employee of the corporation.

505. The administration by the council of the corporation for the generation, transmission, supply or use of electrical energy shall be subject to such control as may be prescribed, not inconsistent with the Indian Electricity Act, 1910 (Central Act IX of 1910) and the Electricity (Supply) Act, 1948 (Central Act LIV of 1948), as in force for the time being, the rules made thereunder, and the terms of the licence granted under the first mentioned Act to the council of the corporation.

506. (1) Where ordinary elections to fill up ordinary vacancies in the office of elected councillors have not been held under this Act before the occurrence of the vacancies consequent on the expiry of term of office of such councillors—

(i) under this Act, or

(ii) under any other law for the time being in force, the Government may by notification appoint a Special Officer to exercise the powers and perform the functions of the corporation or the Mayor, and of the committees established or constituted by or under this Act, except the Taxation Appeals Committee, to such extent as may be determined by the Government.

(2) The Special Officer referred to in sub-section (1) shall hold office for a period of six months from the date of his appointment or for such further period not exceeding six months as the Government may, by notification, specify.

(3) The Special Officer referred to in sub-section (1) may also exercise all or any of the powers and perform all or any of the functions of the commissioner or any other officer or authority under this Act, which the Government may, by notification, specify.

(4) (a) The Special Officer shall receive payment for his services from the municipal fund.
(b) The Government may determine the relations of the Special Officer with themselves.

(5) The Commissioner shall, in the exercise of his powers and performance of the functions under this Act, be subject to the control and superintendence of the Special Officer.

507. (1) A judicial officer of the rank of Sub-Judge appointed by the Government in this behalf shall, during the period for which the Special Officer is appointed under sub-section (1) of section 506 exercise and perform all or any of the powers and functions of the Taxation Appeals Committee.

(2) The judicial officer so appointed shall receive such remuneration as may be fixed by the Government and subject to such conditions as may be prescribed.

_Transitional and Transitory Provisions._

508. All property, all rights of whatever kind used, enjoyed or possessed by and all interests of whatever kind owned by, vested in or held in trust by or for the Coimbatore municipality as constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), with all rights of whatever kind used, enjoyed or possessed by the said municipality as well as all liabilities legally subsisting against the said municipality shall pass to the corporation as constituted under this Act.

509. (1) All arrears of taxes or other payments by way of composition for a tax or due for expenses or compensation or otherwise due to the Coimbatore municipality as constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), at the date of commencement of this Act may be recovered as though they had accrued under this Act.

(2) All taxes, fees and duties which, immediately before the commencement of this Act, were being levied by the Coimbatore municipality shall be deemed to have been levied by the corporation under the provisions of this Act and shall continue to be in force accordingly until such taxes, fees and duties are revised, cancelled or superseded, by anything done or any action taken under this Act.

510. (1) When a dispute exists between the corporation and one, or more than one, other local authority in regard to any matters arising under the provisions of this Act or
any other Act and the Government are of opinion that the local authorities concerned are unable to settle it amicably among themselves, the Government may take cognizance of the dispute, and

(a) decide it themselves, or

(b) refer it for enquiry and report to an arbitrator or board of arbitrators, or to a joint committee constituted under section 28 for the purpose.

(2) The report referred to in clause (b) of sub-section (1) shall be submitted to the Government who shall decide the dispute in such manner as they deem fit.

(3) Any decision given, whether before or after this sub-section comes into force, under clause (a) of sub-section (1) or under sub-section (2) may, at the instance of the local authorities concerned, be modified from time to time by the Government in such manner as they deem fit, and any such decision with the modifications, if any, made therein under this sub-section, may at the instance of such local authorities, be cancelled at any time by the Government. Any such decision or any modification therein or cancellation thereof shall be binding on each of the local authorities concerned and shall not be liable to be questioned in any court of law.

(4) The powers of the Government under this section shall, where one of the local authorities concerned is the port authority of a major port, only be exercisable with the concurrence of the Central Government.

Legal proceedings.

511. Where immediately before the date of commencement of this Act any legal proceedings are pending to which the Coimbatore municipality as constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), is a party, then the Coimbatore Corporation as constituted under this Act shall be deemed to be substituted for the said Coimbatore municipality in those proceedings.

512. Notwithstanding anything contained in this Act or any other law for the time being in force, in regard to the Corporation of Coimbatore constituted with effect on and from the date appointed under sub-section (3) of section 1, the provisions of this Act shall be read subject to the rules in Schedule VII.
513. In the application of any law, rule, by-law, regulation, Constitution, notification, scheme, form or order of any area in the absence of any intimation to the contrary appearing in this Act and unless the Government otherwise direct—

(i) any reference to a municipality or a municipal council shall be deemed to include also a reference to the Municipal Corporation of Coimbatore constituted under this Act;

(ii) any reference to a municipal town or municipal area shall be deemed to include also a reference to the City of Coimbatore;

(iii) any reference to the Chairman or Vice-Chairman of a municipality shall be deemed to include also a reference to the Mayor or the Deputy Mayor or the Commissioner, as the case may be, of the Municipal Corporation of Coimbatore having jurisdiction.

SCHEDULE I.

RULES REGARDING PROCEEDINGS OF THE COUNCIL AND COMMITTEES.

(See section 33)

THE COUNCIL.

1. In these rules, 'member' means a councillor.

2. The council shall meet in the municipal office for the transaction of business at least once in every month upon such day and at such hour as it may arrange and also at other times as often as a meeting may be convened by the Mayor:

Provided that no meeting shall be held on a public holiday.

Explanation.—The expression "public holiday" includes Sundays and any other day declared by the Government, by notification in the Tamil Nadu Government Gazette to be a public holiday.

125-12—29
3. (1) No meeting shall be held unless at least six clear days before
the day of the meeting—

(a) notice of the day and hour when the meeting is to be held and
of the business to be transacted thereat has been given to the members,
and

(b) notice of the day and hour of the meeting has been given
by advertisement in the local newspapers.

(2) In cases of urgency, the Mayor may convene a meeting after
giving to the members shorter notice than that specified in sub-rule (1).
In such cases, notice of the day and hour of the meeting shall be published
in such manner as the Mayor may deem most expedient.

4. The agenda for the meeting of the council shall be prepared by
the Mayor and the agenda for the standing committee constituted under
the Act shall be prepared by the commissioner in consultation with the
chairman of the standing committee. On any subject included in the
agenda for the meeting of the standing committee, its chairman shall
have the right of recording his views in a note and such note shall be
circulated to the members of the standing committee or placed
before the standing committee before or at the time of the con-
sideration of such subject by the standing committee.

5. At an ordinary meeting held in each of the months of April, June,
August, October, December and February, the Mayor shall place before
the council a statement of receipts and disbursements on account of
the municipal fund from the close of the last preceding year up to the
close of the month before that in which the meeting takes place.

6. (1) The Mayor shall call a special meeting within ten days on
receiving a request in writing signed by such number of members as
shall constitute not less than one-fourth of the sanctioned strength of
the council, specifying the resolution which it is proposed to move.

(2) No special meeting shall be held unless at least four clear days' notice, specifying the purpose for which such meeting is to be held and
the date and hour thereof, has been given by a separate communication
addressed to each member and by advertisement in the local newspapers.

7. If the offices of Mayor and Deputy Mayor are vacant, the duties
assigned to the Mayor by rules 2 to 6 shall be performed by the District
Collector.

8. All meetings of the council shall be open to the public, provided
that the Mayor, Deputy Mayor or presiding member may direct that
the public generally or any particular person shall withdraw.
9. All questions which may come before the council at any meeting shall be decided by a majority of the members present and voting at the meeting and in every case of equality of votes, the Mayor, Deputy Mayor or presiding member shall have and exercise a second or casting vote.

10. No business shall be transacted at any meeting unless there be present at least such number of members as shall constitute not less than one-third of sanctioned strength of the council.

11. No resolution of the council shall be modified or cancelled within three months after the passing thereof except at a meeting specially convened in that behalf and by a resolution of the council supported by such number of members as shall constitute not less than two-thirds of the sanctioned strength of the council.

12. (1) Minutes of the proceedings of the council shall be entered in a book to be called the minutes book, and shall be signed by the Mayor, Deputy Mayor, or presiding member after each meeting.

(2) The minutes book shall be open at the municipal office at all reasonable times to the inspection of any councillor without payment and to the inspection of any other person on payment of a fee of one rupee.

13. (1) The council may appoint from among its own members committees for the purpose of inquiring into and reporting on any matter which is reserved by this Act for the decision of the council.

(2) By a resolution supported by such number of members as shall constitute not less than two-thirds of the sanctioned strength of the council, the council may add to any committee so appointed persons who are not members but who may possess special qualifications in regard to the matter to be inquired into:

Provided that the number of persons so appointed shall not exceed one-half of the number of members appointed to serve on the committee. All the provisions of this Act relating to the duties, powers, liabilities, disqualifications and disabilities of members shall, save as regards the disqualifications on the ground of residence or of being a Government servant, be applicable, as far as may be, to such person.

(3) The proceedings of every such committee shall be recorded in writing and submitted to the council.

14. The commissioner may grant copies of the proceedings and records of the council and the standing committee on payment of such fees as the council may by general or special order determine. Copies shall be certified by the commissioner as provided in section 76 of the 125-12—29a
Evidence Act, 1872 (Central Act I of 1872) and copies certified may be used to prove the records of the council in the same manner as they may, under sub-section (5) of section 78 of the said Act be used to prove the proceedings of that body.

The Standing Committees.

15. Each standing committee shall meet at the municipal office at least twice in a month on such day and at such hour as the committee shall from time to time determine and notice of the meeting shall be given to the members at least three clear days before the date of the meeting.

16. The chairman of the standing committee may at any time call a meeting of the committee and shall do so within forty-eight hours of the receipt of a requisition signed by the commissioner or by four members of the committee and stating the business to be transacted.

17. No business shall be transacted at any meeting or a standing committee unless there is a quorum of four.

18. All questions which may come before a standing committee at any meeting shall be decided by the majority of the members present and voting at the meeting and in every case of equality of votes, the chairman or presiding member shall have and exercise a second or casting vote.

19. (1) All minutes of the proceedings of each standing committee shall be entered in a book and shall be signed by the chairman or presiding member after each meeting.

(2) The minutes book of each standing committee shall be placed before the council at such times as it may appoint.

20. In any case in which two or more standing committees have passed conflicting decisions and such conflict has not been adjusted the matter shall be placed before a joint conference of the standing committees convened whose decision shall be final except in matters which have to be placed before the council, such joint conference being convened by the chairman of the first committee concerned and if the conflict has not been adjusted or settled by a joint conference, the commissioner shall submit a report to the Mayor who shall place the subject before a meeting of the council, and pending the resolution of the council, the commissioner shall withhold all action in regard to the matter at issue.

21. Any member of a standing committee, other than the Mayor who fails to attend four consecutive meetings of the standing committee shall cease to be a member thereof, but may be re-elected by the council.
22. If the Chairman of a Standing Committee fails to convene any meeting, in a month the Mayor or in his absence, the Deputy Mayor shall convene such meeting.

**SCHEDULE II.**

**TAXATION RULES**

*(See section 169.)*

**PART I.**

*Provisions common to taxes in general.*

1. (1) The commissioner shall prepare and keep assessment books in such form and in such parts and sections as he thinks fit, showing the persons and property liable to taxation under this Act.

(2) The assessment books and where detailed particulars relating to any assessment are kept in separate records, the portion thereof containing such particulars shall be open at all reasonable times and without charge to inspection by any person who pays any tax to the corporation or his authorised agent and such person or agent shall be entitled to take extracts, free of charge from the said books and records.

(3) The account books of the corporation shall be open without charge to inspection by any person who pays any tax to the corporation or his authorised agent on a day or days in each month to be fixed by the council.

2. The commissioner shall, save as otherwise provided in this Act, determine the tax to which each property or person is liable:

Provided that in the case of tax payable by the commissioner the original assessment shall be made by the Mayor.

3. (1) The commissioner shall give to every person making payment of a tax a receipt therefor signed by him or some person duly authorised by him in that behalf.

(2) Such receipt shall specify,—

   (a) the date of the grant thereof;
   (b) the name of the person to whom it is granted;
   (c) the tax in respect of which payment has been made and in the case of property tax, also the property in respect of which payment has been made;
   (d) the period for which payment has been made; and
   (e) the amount paid.
PART II.

Assessment of the property tax.

4. The commissioner shall enter in the assessment books the annual value of all lands and buildings and the tax payable thereon. Such books shall also record the following particulars with regard to each assessable items:

(i) the serial number, description and name, if any, of the item;
(ii) the name of the division and of the street, if any, in which it is situated and any survey or other number which it bears;
(iii) the name of the owner;
(iv) the name of the occupier;
(v) the annual value or the extent, as the case may be; and
(vi) the amount of the tax payable.

5. A general revision of the assessment books shall be made by the commissioner once in every five years; and for this purpose the commissioner may, with the approval of the council, arrange the divisions of the City in such groups as may be considered necessary and revise the assessment books relating to each such group by rotation once in every five years:

Provided that the Government may, for special reasons, direct that the general revision of assessment books which is due to be made in any year shall be postponed for such period as they think fit and that such postponement shall not affect subsequent general revisions.

6. An assessment once made shall continue in force until it is revised and until the revised assessment takes effect.

7. When assessment books have been prepared for the first time and whenever general revision of such books has been completed, the commissioner shall give public notice—

(a) specifying the time when and the place where the books may be inspected; and

(b) stating that revision petitions will be considered if they reach the municipal office within thirty days from the date of such notice in the case of the Government, a railway administration or a company and fifteen days from the said date in other cases:

Provided that in every case where there is an enhancement in the assessment, the commissioner shall also cause intimation thereof to be given by a special notice to be served on the owner or occupier of the property concerned:
Provided further that in every case where a special notice is required to be served on the owner or occupier under the first proviso, the period of thirty days and fifteen days referred to in clause (b) shall be calculated from the date of service of such special notice.

8. The commissioner may after giving notice to the parties concerned and hearing the objections, if any, amend the property tax assessment books at any time between one general revision and another by inserting therein or removing therefrom any property or by altering the valuation of any property or the amount of tax. Such amendment shall be deemed to have taken effect on the first day of the half-year in which it is made:

Provided that except in a case of revision which is necessitated by reconstruction of, or improvements or additions to, buildings or by clerical or arithmetical error when the amendment is made in any half-year after the demand notice for that half-year has been issued, it shall have effect only from the succeeding half-year.

9. In every case in which between one general revision and another the commissioner assesses any property for the first time or increases the assessment on any property otherwise than in consequence of a general enhancement of the rate at which the property tax is leviable, the commissioner shall intimate by a special notice to the owner or occupier of such property that a petition for revising the assessment will be considered if it reaches the municipal office within thirty days from the date of service of such notice in the case of Government, a railway administration or a company and within fifteen days from the said date in other cases.

10. Any person may, at any time not being less than thirty or more than sixty days before the end of a half-year move the commissioner by revision petition to reduce the tax to which he is liable for the forthcoming half-year on the ground that the annual value of the property in respect of which the tax imposed has decreased since the assessment of the property was last made or revised.

11. The preferring or pendency of an application for the revision of the assessment of any tax under rule 7, 9 or 10 shall not—

(a) bar the collection thereof, or

(b) operate as a stay of proceedings to enforce payment of the same.

12. Notwithstanding anything contained in rule 7, 9 or 10, the commissioner may for special reasons to be recorded in writing consider petitions received after the periods specified in the said rules and dispose of such petitions on their merits.
13. No petition under rule 7, 9 or 10 shall be disposed of unless the petitioner has been given a reasonable opportunity to appear either in person or by authorised agent and to represent his case.

14. Immediately after the disposal of a revision petition, the commissioner shall inform the petitioner or his authorised agent in writing of the orders passed thereon and shall, direct him to pay the amount fixed on revision within fifteen days after the date of receipt of such intimation or, if the amount is not yet due, within fifteen days from the date on which it becomes due and shall if necessary, cause the assessment books to be corrected.

15. (1) A general revision shall be deemed to have taken effect on the first day of the half-year following that in which the notice under rule 7 is published or, in a case where a special notice is required to be served on the owner or occupier of the property under the first proviso to that rule on the first day of the half-year following that in which such special notice is served on the owner or occupier of the property.

(2) Any correction in the assessment books made by the commissioner under rule 14 or rule 26 shall be deemed to have effect on the first day of the half-year to which the assessment which was sought to be revised or which was appealed against relates.

Explanation.—The levy of a new class of property tax or an enhancement in the rate at which any class of property tax is leviable is no amendment or revision within the meaning of this rule and shall have effect from the day fixed for the levy or enhancement.

16. The first payment of tax shall be made within thirty days of the day specified in rule 15.

PART III.

Assessment for profession-tax.

(See section 133.)

17. (1) Persons shall be assessed by the commissioner to the profession-tax under the following classes on a scale to be determined by the council from time to time:

- Provided that such scale shall be subject to the maximum specified against each class;
Provided further that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class:

<table>
<thead>
<tr>
<th>Class</th>
<th>Half-yearly income</th>
<th>Maximum half-yearly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td>More than Rs. 15,000</td>
<td>125 00</td>
</tr>
<tr>
<td>II.</td>
<td>More than Rs. 12,000 but not more than Rs. 15,000</td>
<td>100 00</td>
</tr>
<tr>
<td>III.</td>
<td>More than Rs. 9,000 but not more than Rs. 12,000</td>
<td>75 00</td>
</tr>
<tr>
<td>IV.</td>
<td>More than Rs. 6,000 but not more than Rs. 9,000</td>
<td>50 00</td>
</tr>
<tr>
<td>V.</td>
<td>More than Rs. 4,800 but not more than Rs. 6,000</td>
<td>37 50</td>
</tr>
<tr>
<td>VI.</td>
<td>More than Rs. 3,000 but not more than Rs. 4,800</td>
<td>18 00</td>
</tr>
<tr>
<td>VII.</td>
<td>More than Rs. 1,800 but not more than Rs. 3,000</td>
<td>9  00</td>
</tr>
</tbody>
</table>

Provided also that the profession-tax so assessed by the commissioner shall be paid by such person even before filing an appeal against such assessment.

(2) The council may exempt any one or more of the classes in sub-rule (1) from the liability to profession-tax, but no class shall be exempted from liability when any lower class is liable to tax.

18. (1) If, in the opinion of the commissioner, profession-tax is or will be due for any half-year from any person other than a person in respect of whom the commissioner obtains to his satisfaction particulars of income under section 139, he shall serve a notice on such person either in that half-year or in the succeeding half-year requiring him to furnish within such period, not being less than thirty days as may be specified in the notice a return showing the income on the basis of which according to such person, he is liable to be assessed to profession-tax for the half-year in question. Thereupon it shall be open to such person to submit a return showing the income derived by him during the half-year for which profession-tax is claimed or during the previous half-year and produce any evidence on which the person may rely in support of the return made.
(2) If a return as required under sub-rule (1) or a list with the statement as required by section 139 is furnished and the commissioner is satisfied that it is correct and complete, he shall levy the profession tax from the person liable to be assessed on the basis of such return or statement.

Explanation.—If a person produces the notice of demand of income tax served on him under the Income-tax Act, 1961 (Central Act 43 of 1961) for the year comprising the half-year in question, the commissioner shall be bound to take one-half of the income mentioned in such notice of demand as income derived from the source on which profession tax is leviable under this Act, as the income on the said sources for the purposes of levying profession tax.

(3) If no return as required under sub-rule (1) is furnished, or if the commissioner is satisfied that any return furnished is incorrect or incomplete, he shall assign to the person the class in the scale appropriate to the half-yearly income of such person as estimated by him.

(4) The commissioner may, when classifying any person under sub-rule (3), do so on general considerations with reference to the nature and reputed value of the business transacted, the size and rental of residential business premises, the quantity and number of articles dealt with the number of persons employed and the income-tax paid to the Central Government.

(5) The commissioner shall not be entitled to call for the accounts of any person.

PART IV.

Tax on carriages and animals.
(See section 142.)

19. (1) The tax on carriages and animals shall be levied at rates not exceeding the following:

<table>
<thead>
<tr>
<th>Description of carriage or animal</th>
<th>Maximum half-yearly tax.</th>
</tr>
</thead>
<tbody>
<tr>
<td>For every four-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals</td>
<td>20</td>
</tr>
<tr>
<td>For every two-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals</td>
<td>10</td>
</tr>
</tbody>
</table>
Description of carriage or animal.

(1)

(2) Rs.

For perambulator ........................................... 5
For cycle rickshaw ......................................... 10
For hand-cart with springs or other appliances acting as springs ........................................... 10
For elephant ................................................... 15
For camel ....................................................... 10
For horse or mule not under 12 hands ..................... 10
For bullock or bull .......................................... 4
For horse or mule under 12 hands .......................... 5
For male buffalo .............................................. 4
For pig .......................................................... 4
For goat ........................................................ 4
For ass ......................................................... 4
For dog ........................................................ 2

(2) If within the half-year a person replaces any carriage or animal by another carriage or animal falling under the same class in the table given in sub-rule (1), the said person, in case the replacement was due to the destruction of the carriage or the death of the animal and if he had possession, custody or control of the carriage or animal so replaced at the time of its destruction or death shall not be liable to more than one payment of tax and the amount of such payment shall be regulated by the aggregate number of days for which the carriage which has been destroyed or the animal which has died and the carriage or animal replacing such carriage or animal have been kept during the half-year.

PART V.

Revision of assessment.

(See section 169.)

20. Any assessee who is dissatisfied with the assessment of any tax under this Act other than property tax and the transfer duty may make an application in writing to the commissioner for the revision of such assessment stating the grounds of his objection thereto.
21. No application for revision under rule 20 shall be admitted unless the application has reached the municipal office in the case of profession tax, within fifteen days from the date of service of the notice prescribed by section 136 and in the case of any other tax within seven days from the date of demand provided that the commissioner may, if he thinks fit, extend the period within which notice of objection should be delivered to a period not exceeding one month.

22. (1) All such applications and all petitions under rule 7, 9 or 10 shall be entered in a register to be maintained for the purpose; and on receipt of any application or petition, notice shall be given to the applicant or petitioner of a time and place at which his application or petition will be considered.

(2) At the said time and place the commissioner shall hear the objection in the presence of the objector or his agent if he appears or may for reasonable cause adjourn the investigation.

(3) When the objection has been determined, the order passed shall be recorded in the said register together with the date of such order and communicated to the objector or his agent by registered post.

23. (1) Where an objector is dissatisfied with the order passed by the Commissioner under sub-rule (3) of rule 22, he may, within fifteen days from the date on which such order was received by him, appeal against it to a committee called the Taxation Appeals Committee consisting of three members, two of whom, shall be members of the council elected by it and the third shall be judicial officer of the rank of a Sub-Judge appointed by the Government on such remuneration as may be fixed by them and subject to such conditions as may be prescribed by them. The person so appointed by the Government shall be the chairman of the Committee.

(2) The Taxation Appeals Committee shall have all the powers of the standing committee on taxation and finance.

(3) No business shall be transacted at any meeting of the Taxation Appeals Committee unless the Chairman and at least one other member of the Committee are present. If the Chairman and one other member present are divided in opinion as to the decision to be given on any appeal, the appeal, shall be decided at a meeting of the Committee attended by all the three members. All appeals coming up before the Committee at a meeting when all the three members are present, shall be decided according to the opinion of the majority of the members. In the event of disagreement among all the three members, the Chairman shall endeavour to bring about agreement among themselves or between any two of them over a specific proposal, failing which the opinion of the Chairman shall prevail.
Provided that—

(a) if the tax assessed upon such person does not exceed fifteen rupees, then, such person shall not be required to pay the tax in respect of which the appeal is preferred until the disposal of such appeal; and

(b) if the tax assessed upon such person exceeds fifteen rupees but does not exceed thirty rupees, then, such person shall be required to pay the tax based on the assessment prevailing in the half-year previous to the half-year in question.

24. (a) An appeal shall lie to the district court having jurisdiction over the corporation against any decision of the Taxation Appeals Committee constituted under rule 23 but no such appeal shall be heard by the said court, unless—

(i) a notice of intention to appeal has been given to the commissioner within ten days from the date on which such decision was communicated by registered post, and

(ii) the petition of appeal has been presented within fourteen days from the date on which such decision was communicated by registered post and the tax has been paid within the said period.

Explanation.—In the case of a tax leviable by half-yearly instalments the requirements of clause (ii) as to payment of the tax shall be deemed to have been satisfied if the half-yearly instalments due under the order appealed against has been paid.

(b) The court may for sufficient cause delay in the presentation of an appeal.

(c) The notice of intention to appeal shall state the name, occupation and residence of the appellant or of his advocate, if any, and the grounds of appeal.

(d) The appellant shall not, except with the leave of the court urge or be heard in support of any ground of objection which has not been set forth in his notice of intention to appeal.

(e) The provisions of Parts II and III of the Limitation Act, 1963 (Central Act 36 of 1963) relating to appeals shall apply to every appeal preferred under this rule.

25. The court may direct who shall bear the costs of an appeal under the above rule.

26. The assessment books, maintained by the commissioner shall be corrected in accordance with the decision of the Taxation Appeals Committee or where there is an appeal to the district court, in accordance
with its judgment under rule 24 and in the event of the amount of any tax being reduced or remitted by the said committee or court, the commissioner shall grant a refund accordingly.

27. The assessment or demand of any tax when no application or appeal is made as hereinbefore provided and when such an application or appeal is made, the orders passed by the commissioner, the decision of the Taxation Appeals Committee or the adjudication by the district court on the appeal, as the case may be, shall be final:

Provided that where any assessment or demand is not in accordance with the assessment books, nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith.

PART VI.

Collection of taxes.

(See section 169.)

28. (1) Where any tax, not being a tax in respect of which a notice has to be served under section 136 or section 147 is due from any person the commissioner shall cause to be served upon or sent to such person a bill for the sum due before proceeding to enforce the provisions of rule 29.

(2) A notice under section 136 or section 147, and a bill under sub-rule (1) shall be signed by the commissioner and shall contain—

(a) a statement of the period and a description of the occupation, property or thing for which the tax is charged and other particulars of the demand; and

(b) notice of the liability which may be incurred in default of payment.

(3) Where a notice or bill referred to in sub-rule (1) has not been served or given either in the half-year in which the tax became due or in the succeeding half-year the tax for the half-year first mentioned in this sub-rule shall not be demanded.

29. (1) If the amount due on account of any tax is not paid within fifteen days from the service of the notice or bill referred to in section 136 or section 147 or rule 28 and if the person from whom the tax is due has not shown cause to the satisfaction of the commissioner why it should not be paid, the commissioner may recover by distraint under
his warrant and sale of the movable property of the defaulter or if the defaulter is the occupier of any building or land in respect of which a tax is due, by distress and sale of any movable property which may be found in or on such building or land the amount due on account of the tax together with the warrant fee and distraint fee and with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and sale of the property so distrained:

Provided always that movable property described in the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (Central Act V of 1908) shall not be liable to distraint.

Explanation.—It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss to contend that notwithstanding his negligence or misconduct, the deficiency or loss would not have occurred but for the negligence or misconduct of some other person.

(2) If for any reason the distraint, or a sufficient distraint, of the defaulter's property is impracticable the commissioner may prosecute the defaulter before a magistrate.

(3) Nothing herein contained shall preclude the corporation from suing in a civil court for the recovery of any tax, duty or other amount due to it under this Act.

30. Under a special order in writing of the commissioner any officer charged with the execution of a warrant of distress may between sunrise and sunset, break open any outer or inner door or window of a building in order to make the distress, if he has reasonable ground for believing that such building contains property which is liable to seizure, and if, after notifying his authority and purpose, and duly demanding admittance, he cannot otherwise obtain admittance:

Provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given three hours notice of his intention and has given such women an opportunity to withdraw.

31. The officer charged with the execution of a warrant, shall, before making the distraint, demand payment of the tax due and the warrant fee. If the tax and fee are paid no distraint shall be made but if the tax or fee is not paid, the officer shall—

(a) seize such movable property of the defaulter as he may think necessary;

(b) make an inventory of the property seized; and
(c) give to the person in possession of the property seized at the
time of seizure a copy of the inventory and the notice of sale:

Provided that a period of seven days shall be allowed for paying
the amounts due and redeeming the property seized.

32. The distress shall not be excessive, that is to say, the property
distrained shall be as nearly as possible equal in value to the tax due by
the defaulter, together with all expenses incidental to the warrant, distraint,
detention and sale.

33. (1) If the amount due by the defaulter on account of the tax, the
warrant fee and distraint fee and the expenses incidental to the detention
of the property are not paid within the period of seven days mentioned
in the notice given under rule 31 and if the distraint warrant is not sus-
pended by the commissioner, the property seized or a sufficient portion
thereof, shall be sold by public auction under the orders of the com-
missioner who shall apply the proceeds of the sale to the payment of
the amount due on account of the tax, the warrant fee and the distraint
fee and the expenses incidental to the detention and sale of the property
and shall return to the person in whose possession the property was
at the time of seizure any property or sum which may remain after the
sale and the application of the proceeds thereof as aforesaid if applica-
tion is made by such person within twelve months from the date of the
sale. If no such application is made, the property or sum so remaining
shall be forfeited to the corporation. If the proceeds of the sale are
insufficient for the payment of the amount due on account of the tax
the warrant fee and distraint fee and the expenses incidental to the
detention and sale of the property the commissioner may again proceed
under rules 29 and 30 in respect of the sum remaining unpaid.

(2) When the property seized is perishable or subject to speedy
and natural decay or if the expense of keeping it will, together with the
amount of the tax due, exceed the value of the property, the commis-
sioner may sell it at any time before the expiry of the said period of
seven days unless the amount due is sooner paid.

(3) The commissioner shall consider any objections to the distraint
of any property which are made within the said period of seven days and
may postpone the sale pending investigation thereof. If the commissi-
oner decides that the property attached was not liable to distraint, he
shall return it or if it has already been sold, the proceeds of the sale to
the person appearing to be entitled thereto and may again proceed under
rules 29 and 30; and all fees and expenses connected with the first
distraint and sale shall be recoverable from the defaulter if it shall
appear to the commissioner that he willfully permitted the distraint of the
property when to his knowledge it was not liable to distraint.
34. (a) Fees shall be levied on distrain under this Act with reference to the amount due for which the distrain is made and according to the rates specified in the following table:

<table>
<thead>
<tr>
<th>Sum distrained for</th>
<th>Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under one rupee</td>
<td>Rs.</td>
</tr>
<tr>
<td>One rupee and over but under five rupees</td>
<td>0 25</td>
</tr>
<tr>
<td>Five rupees and over but under ten rupees</td>
<td>0 50</td>
</tr>
<tr>
<td>Ten rupees and over but under fifteen rupees</td>
<td>1 00</td>
</tr>
<tr>
<td>Fifteen rupees and over but under twenty rupees</td>
<td>2 00</td>
</tr>
<tr>
<td>Twenty rupees and over but under twenty-five rupees</td>
<td>2 50</td>
</tr>
<tr>
<td>Twenty-five rupees and over but under thirty rupees</td>
<td>3 00</td>
</tr>
<tr>
<td>Thirty rupees and over but under thirty-five rupees</td>
<td>3 50</td>
</tr>
<tr>
<td>Thirty-five rupees and over but under forty rupees</td>
<td>4 00</td>
</tr>
<tr>
<td>Forty rupees and over but under forty-five rupees</td>
<td>4 50</td>
</tr>
<tr>
<td>Forty-five rupees and over but under fifty rupees</td>
<td>5 00</td>
</tr>
<tr>
<td>Fifty rupees and over but under sixty rupees</td>
<td>6 00</td>
</tr>
<tr>
<td>Sixty rupees and over but under eighty rupees</td>
<td>7 50</td>
</tr>
<tr>
<td>Eighty rupees and over but under one hundred rupees</td>
<td>9 00</td>
</tr>
<tr>
<td>One hundred rupees and over</td>
<td>10 00</td>
</tr>
</tbody>
</table>

(b) Such fees shall include all expenses except:

(i) the cost of maintaining any livestock or the expenses incidental to the detention of the distrained property; and

(ii) the charge payable on account of basic servants kept in charge of the distrained property, namely, nineteen paise daily for each basic servant.

35. (a) The movable property of a defaulter may be distrained wherever it may be found within the State of Tamil Nadu.
(b) If it is necessary to restrain property outside the limits of the City, the commissioner shall address his warrant to such public servant having local jurisdiction as the Government may, by general or special order, direct.

(c) Such public servant shall execute the warrant himself or cause it to be executed by some person subordinate to himself.

(d) Subject to the modifications set out in the following sub-rules, the provisions of rules 32 to 34 (both inclusive) shall apply to the execution of the warrant and the disposal of the sale-proceeds.

(e) For the purpose of action under rule 30 no special order in writing of the commissioner shall be required but if the public servant to whom the warrant is addressed charges any subordinate with the execution he shall furnish such subordinate with a special order in writing to that effect and such subordinate shall then have authority to take action under the rule.

(f) For the purpose of action under rule 33 the public servant to whom the warrant is addressed may, without further orders from the commissioner, sell or direct the sale of the property seized, and shall on completion of the sale, transmit the proceeds to the commissioner subject to such deduction, if any, as may be necessary to meet expenses incurred locally.

(g) It shall be unlawful for such public servant himself or for any person subordinate to him to purchase directly or indirectly any property at any such sale.

36. If the tax due on account of any building or land remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 29, the commissioner may, if the said tax has remained unpaid for more than twelve months require the occupier for the time being of such building or land to pay the amount within a specified period not being less than fifteen days and if the occupier fails to comply with such requisition the commissioner may distress and sell any movable property found on the building or land and the provisions of the foregoing rules shall mutatis mutandis apply to all distractions and sales effected under this rule:

Provided that no occupier shall be liable to prosecution or to a civil suit in respect of any sum recoverable from him under this rule unless he has wilfully prevented distrain or a sufficient distraint.

37. If any tax due from any person remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 29 and if
such person has left India or cannot be found, the said tax or such part thereof as remains unpaid together with all sums payable in connection therewith shall be recoverable as if it were an arrear of land revenue.

38. (1) Every person who is prosecuted under sub-rule (2) of rule 29 shall be liable on proof to the satisfaction of the magistrate that he wilfully omitted to pay the amount due by him to pay a fine not exceeding twice the amount which may be due by him on account of—

(a) the tax and the warrant fee, if any, and

(b) if distraint has taken place, the distraint fee and the expenses incidental to the detention and sale, if any, of the property distraint.

(2) Whenever any person is convicted of an offence under sub-rule (1), the magistrate shall in addition to any fine which may be imposed recover summarily and pay over to the corporation, the amounts, if any, due under the heads specified in clauses (a) and (b) of sub-rule (1), and may, in his discretion also, recover summarily and pay to the corporation such amount, if any, as he may fix as the costs of the prosecution.

39. Neither the commissioner nor any municipal officer or servant shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing rules.

40. In these rules the expression "tax" includes payments due by way of composition for a tax.

SCHEDULE III.

FINANCIAL RULES.

(See section 172).

PART I.

Authorised Expenditure.

1. The purposes to which the municipal fund may be applied include all objects expressly declared obligatory or discretionary by by-laws or rules and in general everything necessary for or conducive to the safety, health, convenience or education of the residents of Coimbatore or to the amenities of the City and everything incidental to the administration and the fund shall be applicable thereto within the City subject to these rules and such further rules or special orders as the Government may prescribe or issue; and shall be applicable thereto outside the City if the expenditure is authorized by this Act or specially sanctioned by the Government.

125-12-30A
2. The objects of expenditure connected with the public safety include the following:

(a) Lighting of public streets and the provision, purchase, exploitation and maintenance of gas, electric or other undertakings for lighting public and private streets, places and buildings;

(b) Extinction of fires;

(c) Control, supervision or removal of dangerous places, buildings, trades and practices;

(d) Regulation of traffic;

(e) Prevention and removal of obstructions in streets or public places;

(f) The giving of relief and the establishment and maintenance of relief works in time of famine or scarcity.

3. The objects of expenditure connected with the public health include the following:

(a) The construction and maintenance of hospitals and dispensaries and temporary places of reception within or without the City for the treatment of infectious diseases occurring in the City; building hospitals and dispensaries and places of reception for the sick in general; contributing towards hospitals, dispensaries or places of reception provided by the Government; contracting for the use of a hospital or part of a hospital, dispensary or place of reception; combining with any other local authority or with the Government to provide a common hospital, dispensary or place of reception; sending indigent inhabitants of the City to institutions outside the City for treatment; the training of health officers, medical practitioners, medical subordinates, sanitary inspectors and analysts; the training of midwives and nurses and provision of nurses for attendance on patients suffering from infectious diseases at the houses of such persons; the provision of health visitors, midwives, and dhais for attendance on maternity cases; vaccination and the training and supervision of vaccinators and the provision of lymph; the registration of marriages; the enumeration of the inhabitants of the City and other measures of a like nature.

(b) The construction, establishment, maintenance, supervision and control of public markets and slaughter houses; of shops, stalls, and plinths; of latrines of drains and drainage works; of sewage farms and all works for the removal or disposal of sewage; of water-works, drinking

fountains, tanks and wells, of wash-houses or salavaithuraikal; of parks, squares and gardens; the reclamation of unhealthy localities and other sanitary measures of a like nature;

(c) The cleansing and watering of streets and drains; scavenging; the removal of excessive or noxious vegetation; the abatement of all nuisances;

(d) The regulation and control of offensive or dangerous trades, of unhealthy buildings or localities and of burial and burning grounds and crematoria; improvement of burial and burning grounds and crematoria and the provision of sites for and the closing of burial and burning grounds, the provision of new sites for offensive and dangerous trades and of special locations for factories, the acquisition of congested areas and the provision of new sites whether within or without the City to relieve congestion or to provide for the growth of population; improvement and reclamation of land, planning, surveying and control of town extension, whether within or without the City, redistribution of sites in such extensions, and all measures of a like nature.

(e) The acquisition, construction, maintenance, enlargement, improvement, alteration, repairs, management and letting of dwelling houses for the use of the working classes as well as the middle classes and of any building for the use or convenience of the inmates of such dwelling houses and the doing of any act or thing necessary or expedient to facilitate any such undertaking and the acquisition of land and buildings for any such purpose.

(f) The prevention of adulteration of food or food products, maintenance of laboratories for food and water analysis and maintenance of research laboratories.

4. The objects of expenditure connected with the public convenience, amenities and education include—

(a) The construction, maintenance, diversion and improvement of streets, bridges, causeways, culverts and the like; the regulation of buildings; the construction of model dwellings, and the encouragement of co-operative building societies by loans, grants of land or prizes; the removal of projections and encroachments; the naming of streets; the numbering of houses; the planting and preservation of trees in public streets and places; the maintenance of public monuments;

(b) The construction, maintenance, alteration and adornment of public halls and theatres, the acquisition and maintenance of recreation grounds, playing fields and promenades;
(c) Subject to all provisions of law the construction, maintenance, purchase, or exploitation of transport services railways not included, of telephone systems, grass farms, dairies, public bakeries and other agricultural, industrial or trading concerns of public utility, either within or without the City and whether or not in combination with other authorities or persons, and subscription to debenture loans of any such concern;

(d) The employment of veterinary officers, the prevention of diseases of animals, the provision of places for the treatment of sick animals and the prevention of cruelty to animals;

(e) The provision and maintenance of zoological and horticultural gardens;

(f) The provision and maintenance of public libraries and reading rooms, museums, art galleries, gymnasiums or any other institutions connected with the diffusion of mental or physical culture;

(g) The construction of boat-houses and wharves;

(h) The construction and maintenance of stadia for sports and recreation, club-houses, tourist-homes, model restaurants, cold storage rooms and underground safety cellars for film storage;

(i) The provision and maintenance of public baths, bathing places, and swimming pools;

(j) The provision of music for the people;

(k) The provision and maintenance of colonies for the corporation establishment;

(l) The provision and maintenance of public clocks and clock-towers or of a time-gun;

(m) The construction and maintenance of school houses and midday meals centres in the City;

(n) Primary, secondary and high school education;

(o) Technical and industrial education;

(p) The training of teachers;

(q) The provision of standard weights, scales and measures; and of public weighing places;

(r) The holding of exhibitions or fairs;
(s) The provision and maintenance of rest houses, choultries, almshouses, poor houses, homes or settlements for beggars, workhouses, infirmaries and children's homes, pounds and other works of public utility;

(t) The organisation and maintenance of health associations and the provision and organisation of health propaganda work in slums and other areas;

(u) The organisation and maintenance of maternity and child welfare centres and associations for the prevention of juvenile smoking and cruelty to children and training of health visitors;

(v) The provision and maintenance of rescue homes.

5. The objects of expenditure incidental to the administration include—

(a) The provision and maintenance of a principal municipal office and record room and of other offices with the cost of appurtenances and fitting and insurance;

(b) Salaries, allowances, lивeries, pensionary and provident fund contribution, gratuities and pensions, and the cost of hire of vehicles for the commissioner and the municipal officers and servants; study leave allowance of professional officers and subordinates; sending municipal servants to any hospital or institute including the Pasteur Institute, Coonoor for treatment; the purchase of provisions and other necessaries for sale to municipal subordinates.

Explanation. — "Salary" for the purpose of this rule shall include the privilege, if any, granted by the corporation of receiving payments in kind in lieu of the whole or a portion of the salary by purchasing articles from the corporation at such prices as the corporation may fix from time to time.

(c) Stationery, printing and all office and advertising expenses including the cost of reporting the discussions of the council;

(d) Legal expenses;

(e) Election expenses;

(f) Auditor's fees;

(g) The provision and maintenance of municipal workshops and factories for the manufacture of electrically driven vehicles, lorry station and a fleet of motor vehicles for municipal purposes;

(h) Municipal surveys, the preparation of maps of the City and of proposed extensions;
(i) The preparation and maintenance of a record of rights in immovable property;

(j) The acquisition of land for all or any of the purposes of this Act.

6. Subject to such rules as may be prescribed as regards the detailed specifications of services, works and institutions, it shall be the duty of the standing committee to make such provision as it thinks fit for carrying out the requirements of the City in respect of the following matters, namely:

A. Water-supply, drainage, sanitation and lighting.

(i) Water-supply.—All items of work connected with the construction, establishment, maintenance, supervision and control of water works and protected water-supply except items of work relating to routine repairs and routine maintenance.

Explanation.—In this rule, the expressions “routine repairs” and “routine maintenance” mean such items of work as may be specified by the Government by order from time to time.

(ii) Drainage.—Construction of drains (open and underground) including connexion of house drains with public drains and the construction of sewage farms and all works for the removal or disposal of sewage.

(iii) Lighting.—Provision and maintenance of electric lights in all public streets.

B. Health Protection.

(iv) Water analysis.

(v) Prevention of adulteration of food.

(vi) Control, supervision or removal of dangerous places, buildings, trades and practices.

(vii) Preventive and remedial measures connected with any epidemic or endemic diseases or with malaria.

(viii) Opening and maintenance of burial and burning grounds.

C. Medical Relief.

(ix) Opening and maintenance of infectious diseases hospitals.

(x) Opening and maintenance of tuberculosis clinics.
D. Public Amenities.

(x) Maintenance of park and zoological gardens.

(xii) Provision and maintenance of public clocks and clock-towers or of a time-gun.

(xiii) Construction and maintenance of poor-houses, orphanages, industrial houses and special houses for diseased beggars.

(xiv) Welfare of labour.

E. Remunerative Enterprises.

(xv) Establishment and maintenance of workshops.

(xvi) Opening and maintenance of public markets and control of private markets.

(xvii) Control of fairs and festivals.

(xviii) Opening and maintenance of public landing places, halting places, bus and taxi stands and openin;g shelters in bus stops.

(xix) Opening and maintenance of public slaughter-houses and control of private slaughter-houses.

(xx) Establishment and maintenance of lorry stations.

(xxi) Sports stadia including swimming pools, specified as such by the standing committee.

(xxii) Framing of schemes relating to fisheries.

(xxiii) Establishment and maintenance of cold storages.

F. Communications.

(xxiv) Construction, repair and maintenance of roads classified as “main roads”, construction and reconstruction and maintenance of bridges on “main roads” and construction and reconstruction of bridges on “sub-roads”:

Provided that only bus routes shall be classified as “main roads”, all other roads being classified as “sub-roads”.

(xxv) Purchase and maintenance of steam and motor road rollers and lorries and maintenance of a central Asphalt Plant.
G. Education.

(xxvi) Opening and maintenance of secondary schools.

(xxvii) Provision of midday meals and clothing to poor children in schools.

H. Town-Planning.

(xxviii) All matters connected with town-planning in the City.

(xxix) Housing, including the clearance and improvement of slums.

7. The commissioner may, with the sanction of the council, contribute towards the expenses of any public exhibition, ceremony or entertainment in the City.

8. The commissioner may, with the sanction of the council, defray the cost of the preparation and presentation of addresses to persons of distinction.

9. The commissioner may, with the sanction of the council and of the Government contribute to any fund for the defence of India, or to any charitable fund, or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of the diseased or inured persons or the investigation of the causes of disease or incur any other extraordinary charges.

PART II.

10. All moneys received by the corporation shall be lodged in the State Bank of India or with the sanction of the Government in any other bank and shall be credited to an account entitled the “Municipal Fund Account”:

Provided that any such moneys may with the sanction of the Government—

(i) be invested in any of the securities specified in section 20 of the Indian Trusts Act, 1882 (Central Act II of 1882) or in any other security which may be approved by the Government; or

(ii) be placed on a fixed deposit in the State Bank of India or in any other bank approved by the Government.

11. (1) All orders or cheques against the municipal fund shall be signed by the commissioner or any officer or servant of the corporation specially authorised by the commissioner in this behalf and the bank in which the fund is lodged shall, so far as the funds to the credit of the corporation admit, pay all orders or cheques against the fund which are so signed.
(2) If, the council shall have given previous authority in writing such bank may at once pay out of the municipal fund without such order or cheque any expense which the Government have incurred on behalf of the corporation.

12. The payment of any sum out of the municipal fund may be made or authorised by the commissioner if such sum is covered by a budget-grant and a sufficient balance of such budget-grant is available.

13. The payment of any sum out of the municipal fund may be made or authorised by the commissioner in the absence of budget provision in the case of—

(a) refunds of taxes and other moneys authorised by law, rule, by-law or regulation;

(b) repayments of moneys belonging to contractors or other persons and held in deposit and of moneys collected or credited to the municipal fund by mistake;

(c) costs incurred by the commissioner in the exercise of his powers under section 15;

(d) sums payable under section 47 (1) (c) and section 185 (2);

(e) sums payable under a decree or order of a civil court passed against the corporation or under a compromise of any suit or legal proceedings or claim;

(f) any sum which the commissioner is required by law, rule, by-law or regulation to pay by way of compensation or expenses;

(g) the salary payable to a special health officer appointed under section 111; and

(h) expenses incurred by the commissioner under sub-section (3) of section 415 and expenses lawfully incurred in anticipation of recoupment from a person liable under any provision of law:

Provided that the commissioner shall forthwith communicate the circumstances to the standing committee which shall take any action that may in the circumstances be necessary or expedient to cover any expenditure not covered by a budget-grant.

PART III.

Audit, Surcharge and Disallowance.

14. The auditors appointed under section 171 shall maintain and keep a continuous audit of the municipal accounts.
15. (1) The commissioner shall submit all accounts to the auditors as required by them.

(2) The commissioner shall make ready the annual accounts and registers and produce them before the auditors for scrutiny not later than the first day of July in the year succeeding that to which such accounts and registers relate.

16. The auditors may—

(a) by summons in writing require the production of any document, the perusal or examination of which they believe necessary for the elucidation of the accounts;

(b) by summons in writing require any person having the custody or control of any such document or accountable for it to appear in person before them; and

(c) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto.

17. The auditors shall—

(a) report to the standing committee any material impropriety or irregularity which they may observe in the expenditure, or in the recovery of moneys due to the corporation or in the municipal accounts;

(b) furnish to the standing committee such information as the said committee may require concerning the progress of their audit;

(c) report to the standing committee any loss or waste of money or other property owned by or vested in the council caused by neglect or misconduct, with the names of persons directly or indirectly responsible for such loss or waste; and

(d) submit to the standing committee a final statement of the audit and a duplicate copy thereof to the Government within a period of three months from the end of the financial year, or within such other period as the Government may notify.

18. (1) The commissioner shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and send a report of the same to the standing committee which shall forward the report to the council.
(2) The council shall forward its remarks on the audit report, if any, to the Government through the Examiner of Local Fund Accounts within six months after the receipt of the report by the council.

19. Copies of all correspondence addressed to or by the standing committee or its chairman—

(a) on all matters falling within the scope of rules 17 and 18 and;

(b) on such other matters of importance as the commissioner may from time to time determine, shall be sent simultaneously to the commissioner by the auditors or by the chairman of the standing committee, as the case may be.

20. (1) The auditors may disallow every item contrary to law and surcharge the same on the person making or authorising the making of the illegal payment; and may charge against any person responsible therefor the amount of any deficiency or loss incurred by the negligence or misconduct of that person or of any sum which ought to have been but is not brought into account by that person and shall, in every such case, certify the amount due from such person.

Explanation.—It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss, to contend that notwithstanding his negligence or misconduct the deficiency or loss would not have occurred but for the negligence or misconduct of some other person.

(2) The auditors shall state in writing the reasons for their decision in respect of every disallowance, surcharge or charge and furnish by registered post a copy thereof to the person against whom it is made.

(3) If the person to whom a copy of the auditors' decision is so furnished refuses to receive it, he shall nevertheless be deemed to have been duly furnished with a copy of such decision within the meaning of sub-rule (2), the period of fourteen days fixed in rules 21 and 22 shall be calculated from the date of such refusal.

21. (1) Any person aggrieved by disallowance, surcharge or charge made may, within fourteen days after he has received or been served with the decision of the auditor, either—

(a) apply to the District Judge in the City to set aside such disallowance, surcharge or charge and the court, after taking such evidence as is necessary may confirm, modify or remit such disallowance, surcharge or charge with such orders as to costs as it may think proper in the circumstances; or
(b) in lieu of such application appeal to the Government who shall pass such orders as they think fit.

(2) From any decision of the court under clause (a) of sub-rule (1), an appeal shall lie to the High Court.

22. Every sum certified to be due from any person by auditors under this Act shall be paid by such person to the commissioner within fourteen days after the intimation to him of the decision of the auditors unless within that time such person has appealed to the court or to the Government against the decision; and such sum if not so paid, or such sum as the court or the Government shall declare to be due, shall be recoverable on an application made by the commissioner to the court in the same way as an amount decreed by the court.

23. The corporation shall pay to the auditors out of the municipal fund such remuneration as the Government may determine.

PART IV.

Form of Accounts.

24. The council shall make regulations, subject to the approval of the Government to provide for—

(a) the form in which the budget estimates, budget statements and returns of the corporation shall be kept; and

(b) the form in which the accounts of the corporation shall be kept.

SCHEDULE IV.

PURPOSES FOR WHICH PLACES MAY NOT BE USED WITHOUT A LICENCE.

(See section 360.)

Aerated waters—Manufacturing.

Ammunition—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Arrack—Manufacturing.

Articles made of flour—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Ashes—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping, or sifting.
Beedies—(Beedi leaves) manufacturing, storing or selling.

Beer—Brewing.

Biscuits—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Blood—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Bones—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Bran—Selling, wholesale or retail or storing for wholesale or retail trade.

Bread—Baking, preparing, keeping, storing for human consumption (for other than domestic use).

Bricks—Manufacturing.

Camphor—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling.

Candles—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Carpets—Manufacturing.

Cashewnuts—Burning and extracting kernels from cashew nut.

Catgut—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Cement—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Charcoal—Dumping, sifting, selling or storing.

Chemical preparations—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Chillies—Grinding by machinery.

Chillies (dried)—Selling wholesale or retail or storing for wholesale or retail trade.

Chlorate mixture—Storing, packing, pressing for cleansing, preparing or manufacturing by any process whatever.
Cinders—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or sifting.

Clothes (second-hand)—Storing, selling or hiring, second-hand, clothes, blankets, mattresses, pillows or bedding.

Clothes—Dyeing.

Coal—Dumping, sifting, selling or storing.

Coconut fibre—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Combustible material—Storing.

Combustible—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Condiments—Manufacturing.

Confectionery—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Cotton—Selling wholesale or retail, storing for wholesale or retail trade or for conversion into yarn, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Cotton refuse, cotton seed—Selling wholesale or retail trade, storing for wholesale or retail trade, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Cowdung cakes—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Dyes—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Explosive—Storing.

Fibre—Selling or storing.

Fat—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fins—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Firewood—Selling or storing.
Fireworks—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fish—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fish oil—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Flax—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fleshings—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fleur—Selling wholesale or retail, storing for wholesale or retail trade, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fuel—Using for any individual purpose.

Fulminate of mercury—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Garlic—Storing or packing.

Gas—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Ghee—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Glass—Industry.

Gold—Refining.

Grain—Selling wholesale or retail or storing for wholesale or retail trade.

Gram—Husking by machinery.

Grass—Selling or storing.

Gravel or metal—Digging.

Groundnut—Selling wholesale or retail or storing for wholesale or retail trade.

125-12-31
Gilding or electro-plating.

Gun cotton—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gunny bag—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gun-Powder—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hair—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying.

Hay—Selling or storing.

Hemp—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hides—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hoofs—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Horns—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Ice—Manufacturing, storing or selling.

Ice Articles—Manufactured out of ice or in the manufacture of which ice forms the main ingredient—storage or sale.

Jaggery—Selling wholesale or retail, storing for wholesale or retail trade, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Jute—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Kathi—Preparing.

Keeping a shaving or hair-dressing saloon.

Keeping together pigs or twenty or more sheep or goats or ten more head of cattle.
Lac—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Lead—Melting.

Leather—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Lime—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Limeshells—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Manufacturing articles from which offensive or unwholesome smells, fumes, dust or noise, arise.

Manure—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Machinery—Other than such machinery as may, by notification, be exempted by the Government from time to time using for any industrial or agricultural purpose.

Matches—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Meat—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Metals—Beating, breaking, digging, hammering, casting, etc.

Mineral oil—Storing and selling (wholesale or retail).

Nitro-compound—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Nitro-glycerine—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Nitro-mixture—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Offal—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
Oil—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling.

Oil cakes—Selling wholesale or retail or storing for wholesale or retail trade.

Oil-cloth—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Onions—Storing or packing.

Paddy—Boiling or husking by machinery.

Paper—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Petroleum products—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever:

Provided that no licence under this Act shall be required for storing petroleum and its products in quantities exceeding those to which the operation of this Act is limited by the provisions of the Petroleum Act, 1934 (Central Act XXX of 1934) or the rules or notifications issued thereunder.

Pitch—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Pottery—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Pulses and agricultural products which are likely to attract rats—Selling wholesale or retail or storing for wholesale or retail trade.

Rags—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Resin (including rosin)—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Sago—Manufacturing or distilling.

Saltpetre—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Seekai—Powdering by machinery.

Shellac—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Shell—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Skins—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Soap—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Spirits, that is to say, any liquor containing alcohol (whether denatured or not)—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Straw—Selling or storing.

Sugar—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Sugar-candy—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Sulphur—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting.

Surki—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Sweet-meats—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Syrup—Preparing or manufacturing by any process whatever.

Tallow—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting.

Tar—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Thatching materials—Selling or storing.

Tiles—Manufacturing.

Timber—Selling or storing.

Tobacco (including snuff, cigars, cigarettes and beedees)—Storing, packing, pressing, preparing or manufacturing by any process whatever.
Turpentine—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Washing soiled clothes or keeping soiled clothes for purpose of washing them or keeping washed clothes.

Wool—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying.

Yarn—Dyeing:

Provided that no licence shall be required for the storage only of any of the articles mentioned in this Schedule or for boiling paddy or for keeping soiled clothes or washed clothes or for washing soiled clothes when such storage, boiling, keeping or washing is for domestic use and limited to such quantities as may from time to time be fixed by the commissioner.
### SCHEDULE V.

**ORDINARY PENALTIES.**

*(See section 441.)*

<table>
<thead>
<tr>
<th>Section or rule</th>
<th>Sub-section or clause</th>
<th>Subject</th>
<th>Fine which may be imposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>36 (1)</td>
<td></td>
<td>Interested councillor voting or taking part in discussion</td>
<td>Four hundred rupees</td>
</tr>
<tr>
<td>128 (1) and (3)</td>
<td></td>
<td>Failure to give notice or transfer of title or to produce documents</td>
<td>One hundred rupees</td>
</tr>
<tr>
<td>129 (1)</td>
<td></td>
<td>Failure to send notice to commissioner after completion of construction or reconstruction of building</td>
<td>One hundred rupees</td>
</tr>
<tr>
<td>132 (1)</td>
<td></td>
<td>Failure of owner or occupier to furnish return of rent, etc</td>
<td>Two hundred rupees</td>
</tr>
<tr>
<td>138</td>
<td></td>
<td>Failure of owner or occupier to comply with requisition to furnish list of persons carrying on profession, art, etc</td>
<td>Two hundred rupees</td>
</tr>
<tr>
<td>139</td>
<td></td>
<td>Failure of employer or head of an office, firm or company to comply with requisition to furnish list of persons in his employ</td>
<td>Two hundred rupees</td>
</tr>
<tr>
<td>146</td>
<td></td>
<td>Failure of occupier to comply with requisition to furnish statement of vehicles and animals liable to taxation or furnishing incorrect statement, etc</td>
<td>Twenty rupees</td>
</tr>
<tr>
<td>147 (2)</td>
<td></td>
<td>Failure of person liable to pay tax on carriages and animals to comply with requisition to furnish statements of vehicles and animals or furnishing incorrect statement</td>
<td>Twenty rupees</td>
</tr>
<tr>
<td>149 (1) and (2)</td>
<td></td>
<td>Failure to comply with order to affix and register number of carriage</td>
<td>Twenty rupees</td>
</tr>
<tr>
<td>152 (1)</td>
<td></td>
<td>Failure of owner to register cart</td>
<td>Twenty rupees</td>
</tr>
<tr>
<td>152 (2)</td>
<td></td>
<td>Failure to have or keep registration number affixed to cart</td>
<td>Twenty rupees</td>
</tr>
<tr>
<td>Section or rule</td>
<td>Sub-section or clause</td>
<td>Subject</td>
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</tr>
<tr>
<td>159</td>
<td>(2)</td>
<td>Erecting, exhibiting, fixing, retaining or displaying advertisement without the written permission of the commissioner—</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(i) if the advertisement relates to any trade or business;</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) if the advertisement does not relate to any trade or business.</td>
<td>Ten rupees.</td>
</tr>
<tr>
<td>197</td>
<td></td>
<td>Trespassing on premises connected with water supply.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>199</td>
<td></td>
<td>Failure to maintain house connections in conformity with by-laws.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>200</td>
<td>(2) and (4)</td>
<td>Failure to comply with requisition to make house connexion.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td></td>
<td>(3)</td>
<td>Occupying or allowing occupation of house without proper water-supply.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>209</td>
<td></td>
<td>Failure to maintain house-drains, etc., in conformity with by-laws.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>210</td>
<td>(2) and (3)</td>
<td>Failure to comply with requisition as to house drainage.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td></td>
<td>(4)</td>
<td>Occupying or allowing occupation of house without proper drainage.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>212</td>
<td>(1)(b)</td>
<td>Failure to comply with direction as to limited use of drain or notice requiring construction of distinct drain.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>213</td>
<td>(1)</td>
<td>Unlawful construction of building over public drain.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>214</td>
<td></td>
<td>Failure to comply with requisition regarding culverts or to keep them free from obstruction.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>215</td>
<td></td>
<td>Failure to comply with requisition to maintain troughs and pipes for catching, etc., water from roof or other part of building.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>217</td>
<td>(2)</td>
<td>Keeping of public latrine without licence.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>Section or rule</td>
<td>Sub-section or clause</td>
<td>Subject.</td>
<td>Fine which may be imposed.</td>
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</tr>
<tr>
<td>217 (3)</td>
<td></td>
<td>Allowing public latrine to be in unclean condition or improper order.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>218</td>
<td></td>
<td>Failure to comply with requisition to provide latrine or to remove latrine to another site and failure to keep latrines clean and in proper order.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>219</td>
<td></td>
<td>Failure to provide latrines for premises used by large number of people or to keep them clean and in proper order.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>220</td>
<td></td>
<td>Failure to comply with requisition to provide latrines for market, cattle-shed, or cart stand or to keep them clean and in proper order.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>221</td>
<td></td>
<td>Failure to construct latrines so as to screen persons using them from view.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>223</td>
<td></td>
<td>Making connexion with mains without permission.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>227 (1)</td>
<td></td>
<td>Failure of occupier to comply with direction to collect rubbish and filth and deposit them in a box or basket or other receptacle of his own at or near premises.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>227 (2)</td>
<td></td>
<td>Failure to comply with direction to collect rubbish and filth accumulating in latrine and to deposit in municipal cart.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>227 (3)</td>
<td></td>
<td>Failure to comply with direction to collect rubbish and filth and deposit them in public receptacle.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>228 (a)</td>
<td></td>
<td>Failure to comply with direction to collect, and remove rubbish and filth accumulating on business premises.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>234 (1)</td>
<td></td>
<td>Allowing rubbish or filth to accumulate on premises for more than twenty-four hours.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>Section or rule</td>
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</tr>
<tr>
<td>(1) 234</td>
<td>(2)</td>
<td>Irregular deposit of rubbish or filth.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>(2) 234</td>
<td>(3)</td>
<td>Depositing carcasses of animals, rubbish, or filth in improper places.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>(3) 234</td>
<td>(4)</td>
<td>Keeping rubbish or filth for more than twenty-four hours, etc.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>(4) 234</td>
<td>(5)</td>
<td>Allowing filth to flow in streets.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>243</td>
<td>(3)</td>
<td>Building within street alignment or building line without permission.</td>
<td>Two thousand rupees.</td>
</tr>
<tr>
<td>244</td>
<td>(1)</td>
<td>Failure to comply with orders to set back buildings.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>248</td>
<td></td>
<td>Unlawful displacement, etc., of pavement or fences, posts and other materials of public street.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>250</td>
<td></td>
<td>Failure to provide streets or roads on building sites prior to disposal.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>251</td>
<td></td>
<td>Unlawful making or laying of new street.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>254</td>
<td></td>
<td>Failure to comply with requisition for metal, etc., private street.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>256</td>
<td></td>
<td>Building wall or erecting fence, etc., in a street or any public place vested in the control of the corporation.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>257</td>
<td></td>
<td>Allowing doors, ground floor, windows, etc., to open outwards without locks or ordinary locks.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>258</td>
<td></td>
<td>Failure to prevent passage of fix building works.</td>
<td></td>
</tr>
<tr>
<td>259</td>
<td></td>
<td>Failure to remove temporary encroachment.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>262</td>
<td></td>
<td>Unlawful removal of bar, or storing of timber, etc., or removal or extinction of light.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>263</td>
<td>(1)</td>
<td>Unlawful making of hole or placing of obstruction in street.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>Section or rule</td>
<td>Sub-section or clause</td>
<td>Subject</td>
<td>Fine which may be imposed</td>
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</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>264</td>
<td></td>
<td>Construction, etc., of building without licence where street or footway is likely to be obstructed.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>264</td>
<td></td>
<td>Failure to fence, etc., such building while under repair.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>265</td>
<td></td>
<td>Failure to remove obstruction.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>266</td>
<td>(3)</td>
<td>Unlawful destruction, etc., of name of street.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>267</td>
<td>(2)</td>
<td>Unlawful destruction, etc., of number of buildings.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>267</td>
<td>(3)</td>
<td>Failure to replace number when required to do so.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>269</td>
<td>(5)</td>
<td>Constructing or reconstructing buildings contrary to declaration issued by council.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>270</td>
<td>(1)</td>
<td>Failure to comply with requisition to round or splay off buildings at corners of street.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>271</td>
<td></td>
<td>Construction, reconstruction or retention of external roof, etc., with inflammable materials.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>274</td>
<td>(1)</td>
<td>Failure to obtain permission before beginning construction or reconstruction of a building.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>286</td>
<td>(1)</td>
<td>Failure to obtain permission before demolishing a building.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>294</td>
<td></td>
<td>Failure to keep external walls of premises in proper repair.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>309</td>
<td></td>
<td>Failure of owner of hutting ground to comply with requisition to open up passages, etc., to remove hut or to effect improvements.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>301</td>
<td>(1)</td>
<td>Failure of owner of hutting ground to comply with requisition to prepare and submit plan.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>303</td>
<td></td>
<td>Construction of new buildings or huts or additions to existing buildings or huts before the preparation and approval of plan.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>Section or rule.</td>
<td>Sub-section or clause.</td>
<td>Subject.</td>
<td>Fine which may be imposed.</td>
</tr>
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</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>304</td>
<td></td>
<td>Construction of new buildings or huts or additions to existing buildings or huts if situated in sites not marked in the standard plan.</td>
<td></td>
</tr>
<tr>
<td>305</td>
<td>(1)</td>
<td>Failure of owner of building or hut to comply with requisition to remove whole or part of it.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>306</td>
<td>(1)</td>
<td>Failure of owner of hutting ground to comply with notice to effect improvements and to conserve or fill up tank, well, etc.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>306</td>
<td>(2)</td>
<td>Erection of new building or hut or making addition to existing building or hut before compliance with notice under sub-section (1).</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>309</td>
<td></td>
<td>Failure of owners of buildings or huts or owners of hutting ground to comply with notice to carry out improvements.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>319</td>
<td>(1) and (2)</td>
<td>Failure of owner of land to maintain in proper order and repair streets, passages, etc., and failure of owner of hut to maintain convenience made by him.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>319</td>
<td>(3)</td>
<td>Failure of tenants to comply with notice to repair street, etc.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>322</td>
<td>(3)</td>
<td>Failure to remove all buildings or huts.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>322</td>
<td>(2)</td>
<td>Failure of owner of land to comply with notice to carry out improvements.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>323</td>
<td>(4)</td>
<td>Erection of hut or portion of hut within street alignment.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>324</td>
<td>(1)</td>
<td>Failure of owner of land or owners or occupiers of buildings or huts to comply with notice to remove the whole or portion of such buildings or huts.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>Section or rule.</td>
<td>Sub-section or clause.</td>
<td>Subject</td>
<td>Fine which may be imposed.</td>
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</tr>
<tr>
<td>325</td>
<td></td>
<td>Failure of person who erects a masonry building to comply with notice to leave a clear space of 4.5 metres between the centre line of street or passage or street alignment and the nearest part of such building.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>327</td>
<td></td>
<td>Failure to comply with requisition to take down repair or secure dangerous structure.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>328</td>
<td></td>
<td>Failure to comply with requisition to secure, lop, or cut down dangerous tree.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>329</td>
<td></td>
<td>Failure to comply with requisition to repair, etc., tank or other place dangerous to passers by or persons living in neighbourhood.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>330</td>
<td></td>
<td>Failure to comply with notice regarding precautions against fire.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>331</td>
<td>(1)</td>
<td>Constructing well, etc., without permission.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>331</td>
<td>(3)</td>
<td>Failure to comply with notice to fill up or demolish well, etc.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>332</td>
<td></td>
<td>Failure to comply with requisition to stop dangerous quarrying.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>333</td>
<td>(1)</td>
<td>Failure to comply with requisition to fill up, etc., tank or well, or drain off water, etc.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>333</td>
<td>(3)</td>
<td>Cultivating contrary to prohibitions or regulations.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>334</td>
<td></td>
<td>Failure to comply with requisition to cleanse or close, etc., tank, well or other source of water used for drinking, bathing or washing clothes.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>336</td>
<td></td>
<td>Unlawful washing and fishing in river, or estuary after prohibition or contrary to regulations.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>337</td>
<td></td>
<td>Defiling water in tanks, etc., by putting or cleansing any lorry, bus or other like vehicle.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
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<td>Sub-section or clause</td>
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</tr>
<tr>
<td>337</td>
<td>(2)</td>
<td>Defiling water in tanks, etc., by throwing, putting any thing other than lorry, bus or other like vehicles or causing to enter any animal</td>
<td>One hundred rupees</td>
</tr>
<tr>
<td>338</td>
<td>(2)</td>
<td>Failure to comply with requisition to enclose, clear or cleanse untenanted building</td>
<td>One hundred rupees</td>
</tr>
<tr>
<td>339</td>
<td>(2)</td>
<td>Failure to comply with requisition to clear or cleanse, etc., building or land in filthy state or over grown with any thick or noxious vegetation</td>
<td>One hundred rupees</td>
</tr>
<tr>
<td>340</td>
<td>(2)</td>
<td>Failure to comply with requisition to abate nuisance caused or likely to be caused by dumping, etc., of coal, ashes, etc.</td>
<td>Two hundred rupees</td>
</tr>
<tr>
<td>341</td>
<td>(2)</td>
<td>Failure to comply with requisition to fence building or land or trim, prune or cut hedges and trees or lower an enclosing wall</td>
<td>One hundred rupees</td>
</tr>
<tr>
<td>342</td>
<td>(2)</td>
<td>Failure to comply with requisition to lime wash, or otherwise cleanse building</td>
<td>One hundred rupees</td>
</tr>
<tr>
<td>343</td>
<td>(2)</td>
<td>Failure to comply with requisition to execute work or take other action with respect to insanitary buildings</td>
<td>Two hundred rupees</td>
</tr>
<tr>
<td></td>
<td></td>
<td>in the case of masonry buildings and one hundred rupees in the case of huts</td>
<td></td>
</tr>
<tr>
<td>344</td>
<td>(2)</td>
<td>Using or allowing the use of buildings unfit for human habitation after prohibition</td>
<td>Forty rupees for each day</td>
</tr>
<tr>
<td>344</td>
<td>(4)</td>
<td>Failure to comply with requisition to demolish the same</td>
<td>Forty rupees for each day</td>
</tr>
<tr>
<td>345</td>
<td>(1)</td>
<td>Allowing overcrowding in building after order to abate the same</td>
<td>Forty rupees for each day</td>
</tr>
<tr>
<td>345</td>
<td>(4)</td>
<td>Failure to comply with requisition to vacate overcrowded building or room</td>
<td>Forty rupees for each day</td>
</tr>
<tr>
<td>Section or rule.</td>
<td>Sub-section or clause.</td>
<td>Subject.</td>
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</tr>
<tr>
<td>349 (1)</td>
<td>(1)</td>
<td>Keeping eating house, tea shop, etc., without licence or contrary to licence.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>350</td>
<td>(a)</td>
<td>Unlawful keeping of pigs</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>350</td>
<td>(b)</td>
<td>Unlawful keeping of animal so as to be a nuisance or danger.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>350</td>
<td>(c)</td>
<td>Feeding of animals on filth</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>352</td>
<td></td>
<td>Use of place as stable, cattle-shed, etc., without licence or contrary to licence.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>354</td>
<td></td>
<td>Construction or maintenance of stable, cattle-shed, etc., contrary to Act or subsidiary legislation.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>356</td>
<td></td>
<td>Using a public place or the sides of a public street as a public landing place, etc.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>358</td>
<td>(1)</td>
<td>Opening or keeping open a new private cart-stand without licence or contrary to licence.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>359</td>
<td></td>
<td>Failure to remove carcass of animals.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>360</td>
<td>(1)</td>
<td>Using a place for any of the purposes specified in Schedule IV without licence or contrary to licence.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>361</td>
<td>(1), (2) and (3)</td>
<td>Unlawful erection of factory, workshop, work place or machinery.</td>
<td>Two thousand rupees.</td>
</tr>
<tr>
<td>361</td>
<td>(5)</td>
<td>Disobedience of order regarding chimneys.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>362</td>
<td>(1)</td>
<td>Disobedience of order regarding abatement of nuisance.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>362</td>
<td>(2)</td>
<td>Disobedience of order prohibiting the working of factory, etc., or the use of particular fuel.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>363</td>
<td></td>
<td>Failure to comply with requisition to put factory, etc., in order to abate over-crowding, etc.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>Section or rule.</td>
<td>Sub-section or clause.</td>
<td>Subject.</td>
<td>Fine which may be imposed.</td>
</tr>
<tr>
<td>-----------------</td>
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</tr>
<tr>
<td>364</td>
<td>(2)</td>
<td>Disobedience of order regarding abatement of nuisance or danger to life, etc.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>370</td>
<td>(2)</td>
<td>Washing of clothes by washerman at unauthorised places.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>372</td>
<td></td>
<td>Use of place as slaughter house without licence or contrary to licence.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>374</td>
<td></td>
<td>Slaughter of animals for sale or food or skinning or cutting up carcasses without licence or contrary to licence or drying skin so as to cause a nuisance.</td>
<td>Forty rupees for every animal, carcass or skin.</td>
</tr>
<tr>
<td>377</td>
<td></td>
<td>Carrying on milk trade without licence or contrary to licence.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>380</td>
<td></td>
<td>Sale or exposure for sale in public market of animal or article without permission or contrary to permission.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>381</td>
<td>(2)</td>
<td>Opening private market without licence or contrary to licence.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>382</td>
<td></td>
<td>Keeping open private market without licence or contrary to licence.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>385</td>
<td></td>
<td>Sale or exposure for sale of animal or article in unlicensed private market.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>386</td>
<td></td>
<td>Failure to comply with direction to construct approaches, drains, etc., to private markets or to pave them, etc.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>387</td>
<td>(2)</td>
<td>Opening or keeping open of private market after suspension or refusal of licence for default to carry out works.</td>
<td>One hundred rupees for each day.</td>
</tr>
<tr>
<td>388</td>
<td></td>
<td>Breach of market regulations</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>Section or rule.</td>
<td>Sub-section or clause.</td>
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</tr>
<tr>
<td>390</td>
<td></td>
<td>Failure of person in charge of markets to expel person suffering from leprosy or other infectious or contagious disease.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>391</td>
<td></td>
<td>Carrying on butcher’s, fishmonger’s or poulterer’s trade without licence, etc.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>392</td>
<td></td>
<td>Sale or exposure for sale of animal or article in public streets, entry, etc.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>396</td>
<td></td>
<td>Preventing the commissioner or any person authorised by him from exercising his power of entry, etc., under section 393.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>398</td>
<td></td>
<td>Removing or in any way interfering with an animal or article seized under section 397.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>402</td>
<td>(1)</td>
<td>Opening, etc., without licence a new place for the disposal of the dead.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>404</td>
<td>(4)</td>
<td>Use or allowance of use of unlicensed burial or burning ground.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>404</td>
<td>(4)</td>
<td>Use or allowance of use of the unregistered burial or burning ground.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>405</td>
<td></td>
<td>Failure to give information of burial or burning in burial or burning ground.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>406</td>
<td></td>
<td>Construction of vault or grave or burial of corpse in place of public worship.</td>
<td>One thousand rupees.</td>
</tr>
<tr>
<td>407</td>
<td>(3)</td>
<td>Burial or burning in place after prohibition.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>408</td>
<td></td>
<td>Burial or burning, etc., of corpses.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>410</td>
<td></td>
<td>Discharge of office of grave digger or attendant at place for disposal of dead without licence.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>Section or rule</td>
<td>Sub-section or clause</td>
<td>Subject</td>
<td>Fine which may be imposed</td>
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</tr>
<tr>
<td>(1)</td>
<td></td>
<td>Failure of medical practitioner or owner or occupier to give information of existence of infectious disease in private or public dwelling.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>Failure to comply with requisition to cleanse or disinfect building or article.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(2)</td>
<td>(2)</td>
<td>Washing of infected articles at unauthorised places.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(3)</td>
<td></td>
<td>Giving, lending, etc., of infected articles.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(3)</td>
<td></td>
<td>Infected person carrying on occupation.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td>(1)</td>
<td>Entry of infected person into public conveyance, without notifying fact of infection.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td>(1)</td>
<td>Failure to disinfect public conveyance.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td>(2)</td>
<td>Using before obtaining certificate from health officer a public conveyance in which an infected person travelled.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Letting or subletting of infected building without certificate from the health officer.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Failure to close place of public entertainment.</td>
<td>Four hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Sending infected child to school.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Use or permitting use of book from public or circulating library by infected person.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Using water after prohibition.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Failure to give information of smallpox.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Entering city within forty days of variolation for smallpox without certificate.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Preventing of inspection of copies of rules and by-laws publicly exhibited.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td>Destruction, etc., of board exhibiting printed copies of by-laws and rules.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>(7)</td>
<td></td>
<td>Failure to produce licence on request.</td>
<td>Twenty rupees.</td>
</tr>
</tbody>
</table>
### Schedule III, rule 16

Failure to comply with requisition by auditors to attend, give evidence or produce document.

**SCHEDULE IV.**

**PENALTY FOR CONTINUING BREACHES.**

*(See section 441)*

<table>
<thead>
<tr>
<th>Section or rule</th>
<th>Sub-section or clause</th>
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<tbody>
<tr>
<td><strong>159</strong></td>
<td><strong>(1)</strong></td>
<td>Erecting, exhibiting, fixing, retaining or displaying advertisement without the written permission of the commissioner.</td>
<td>(3) Two hundred rupees.</td>
</tr>
<tr>
<td></td>
<td><strong>(2)</strong></td>
<td>(i) if the advertisement relates to any trade or business— Ten rupees.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) if the advertisement does not relate to any trade or business— Four rupees.</td>
<td></td>
</tr>
<tr>
<td>Section or rule</td>
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</tr>
<tr>
<td>199 (1)</td>
<td></td>
<td>Failure to maintain house connections in conformity with by-laws.</td>
<td>Ten rupees.</td>
</tr>
<tr>
<td>200 (2) and (4)</td>
<td>Failure to comply with requisition to make house connection,</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>209</td>
<td>Failure to maintain house drains, etc., in conformity with by-laws.</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>210 (2) and (3)</td>
<td>Failure to comply with requisition as to house drainage.</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>210 (4)</td>
<td>Occupying or allowing occupation of house without proper drainage.</td>
<td>Forty rupees.</td>
<td></td>
</tr>
<tr>
<td>215</td>
<td>Failure to comply with requisition to maintain trough and pipes and catching, etc., water from roof or other part of building.</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>217 (2)</td>
<td>Keeping of public latrine without licence.</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>217 (3)</td>
<td>Allowing public latrine to be in an unclean condition or improper order,</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>218</td>
<td>Failure to comply with requisition to provide latrine or to remove latrine to another site and failure to keep latrines clean and in proper order.</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>219</td>
<td>Failure to provide latrines for premises used by large number of people or to keep them clean and in proper order.</td>
<td>Forty rupees.</td>
<td></td>
</tr>
<tr>
<td>220</td>
<td>Failure to comply with requisition to provide latrine for market, cattle-shed or cart-stand or to keep them clean and in proper order.</td>
<td>Forty rupees.</td>
<td></td>
</tr>
<tr>
<td>234 (1) and (4)</td>
<td>Allowing rubbish or filth to accumulate on premises for more than twenty-four hours.</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>243 (3)</td>
<td>Building within street alignment or building line without permission.</td>
<td>Two hundred rupees.</td>
<td></td>
</tr>
<tr>
<td>250</td>
<td>Failure to provide streets or roads on building sites prior to disposal.</td>
<td>Twenty rupees.</td>
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<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>258</td>
<td></td>
<td>Failure to remove permanent encroachment.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>259</td>
<td></td>
<td>Failure to remove temporary encroachment.</td>
<td>Ten rupees.</td>
</tr>
<tr>
<td>263</td>
<td>(1)</td>
<td>Unlawful making of hole or placing of obstruction in street.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>264</td>
<td></td>
<td>Construction, etc., of building without licence where street or foot-way is likely to be obstructed.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>270</td>
<td>(1)</td>
<td>Failure to comply with requisition to round or splay off buildings at corners of streets.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>271</td>
<td></td>
<td>Construction, reconstruction or retention of external roof, etc., with inflammable materials.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>294</td>
<td></td>
<td>Failure to keep external walls of premises in proper repair.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>300</td>
<td></td>
<td>Failure of owner of hutting ground to comply with requisition to open up passages, etc., to remove hut or to effect improvement.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>301</td>
<td>(1)</td>
<td>Failure of owner of hutting ground to comply with requisition to prepare and submit plan.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>305</td>
<td>(1)</td>
<td>Failure of owner of hutting ground to comply with requisition to move whole or part of it.</td>
<td>Forty rupees</td>
</tr>
<tr>
<td>306</td>
<td>(1)</td>
<td>Failure of owner of hutting ground to comply with notice to effect improvements and to conserve or fill up tank, well, etc.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>309</td>
<td></td>
<td>Failure of owner of buildings or huts or owners of hutting ground to comply with notice to carry out improvements.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>319</td>
<td>(1) and (2)</td>
<td>Failure of owner of land to maintain in proper order and repair street, passages, etc., and failure of owner of hut to maintain conveniences made by him.</td>
<td>One hundred rupees.</td>
</tr>
</tbody>
</table>

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<tr>
<td>319</td>
<td>(2)</td>
<td>Failure of tenants to comply with notice to repair street, etc.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>322</td>
<td>(3)</td>
<td>Failure to remove all buildings or huts.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>322</td>
<td>(5)</td>
<td>Failure of owner of land and to comply with notice to carry out improvement.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>324</td>
<td>(1)</td>
<td>Failure of owner of land or owners or occupiers of buildings or huts to comply with notice to remove the whole or portion of such buildings or huts.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>325</td>
<td></td>
<td>Failure of person who erects a masonry building to comply with notice to leave a clear space of 4.5 metres between the centre line of street or passage or street alignment and the nearest part of such building.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>329</td>
<td></td>
<td>Failure to comply with requisition to repair, etc., tank or other place dangerous to passers-by or persons living in neighbourhood.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>330</td>
<td></td>
<td>Failure to comply with notice regarding precautions against fire.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>332</td>
<td></td>
<td>Failure to comply with requisition to stop dangerous quarrying.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>333</td>
<td>(1)</td>
<td>Failure to comply with requisition to fill up, etc., tank or well or drain off water, etc.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>334</td>
<td></td>
<td>Failure to comply with requisition to cleanse or close, etc., tank, well, etc., or other source of water used for drinking, bathing or washing clothes.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>338</td>
<td></td>
<td>Failure to comply with requisition to enclose, clear or cleanse un-tenanted premises.</td>
<td>Twenty rupees.</td>
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</tr>
<tr>
<td>(1) 339</td>
<td></td>
<td>Failure to comply with requisition to clear or cleanse, etc., building or land in filthy state or overgrown with any thick or noxious vegetation.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>340</td>
<td></td>
<td>Failure to comply with requisition to abate nuisance caused or likely to be caused by dumping, etc., of coal, ashes, etc.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>341</td>
<td></td>
<td>Failure to comply with requisition to fence building or land, or trim, prune, or cut hedges and trees or lower an enclosing wall.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>342</td>
<td></td>
<td>Failure to comply with requisition to lime-wash or otherwise cleanse building.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>343</td>
<td></td>
<td>Failure to comply with requisition to execute work or take other action with respect to insanitary buildings.</td>
<td>Twenty rupees in the case of masonry buildings and ten rupees in the case of hut.</td>
</tr>
<tr>
<td>349 349 (1)</td>
<td></td>
<td>Keeping a eating house, tea shop, etc., without or contrary to licence.</td>
<td>Two hundred rupees.</td>
</tr>
<tr>
<td>350 (a) 350</td>
<td>Unlawful keeping of pigs.</td>
<td>Ten rupees.</td>
<td></td>
</tr>
<tr>
<td>350 (b) 350</td>
<td>Unlawful keeping of animal so as to be a nuisance or danger.</td>
<td>Ten rupees.</td>
<td></td>
</tr>
<tr>
<td>352</td>
<td>Use of place as stable, cattle-shed, etc., without licence or contrary to licence.</td>
<td>Twenty rupees.</td>
<td></td>
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<td>353</td>
<td>Construction or maintenance of stable, cattle-shed, etc., contrary to Act or subsidiary legislation.</td>
<td>Twenty rupees.</td>
<td></td>
</tr>
<tr>
<td>356</td>
<td>Using a public place or the sides of a public street, as a public landing place, etc.</td>
<td>Forty rupees.</td>
<td></td>
</tr>
<tr>
<td>358</td>
<td>Keeping open a new private cart stand without licence or contrary to licence.</td>
<td>Forty rupees.</td>
<td></td>
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<tr>
<td>Section or rule</td>
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<tr>
<td>359</td>
<td>(2)</td>
<td>Failure to remove carcass of animal</td>
<td>Ten rupees,</td>
</tr>
<tr>
<td>360</td>
<td></td>
<td>Using a place for any of the purposes specified in Schedule IV without licence or contrary to licence</td>
<td>One hundred rupees,</td>
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<td>361</td>
<td>(1),(2) and (3)</td>
<td>Unlawful erection of factory, workshop, workplace or machinery</td>
<td>Two hundred rupees,</td>
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<td>361</td>
<td></td>
<td>Disobedience of order regarding chimneys</td>
<td>One hundred rupees,</td>
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<tr>
<td>362</td>
<td>(1)</td>
<td>Disobedience of order regarding abatement of nuisance</td>
<td>Two hundred rupees,</td>
</tr>
<tr>
<td>362</td>
<td>(2)</td>
<td>Disobedience of order prohibiting the working of the factory, etc., or the use of particular kind of fuel</td>
<td>Four hundred rupees,</td>
</tr>
<tr>
<td>363</td>
<td></td>
<td>Failure to comply with requisition to put factory, etc., in order to abate over-crowding, etc.</td>
<td>Two hundred rupees,</td>
</tr>
<tr>
<td>364</td>
<td></td>
<td>Disobedience of order regarding abatement of nuisance or danger to life, etc.</td>
<td>Two hundred rupees,</td>
</tr>
<tr>
<td>372</td>
<td></td>
<td>Use of place as slaughter house without licence or contrary to licence</td>
<td>One hundred rupees,</td>
</tr>
<tr>
<td>377</td>
<td></td>
<td>Carrying on milk trade without licence or contrary to licence</td>
<td>Ten rupees,</td>
</tr>
<tr>
<td>381</td>
<td>(2)</td>
<td>Opening private market without licence or contrary to licence</td>
<td>Two hundred rupees,</td>
</tr>
<tr>
<td>382</td>
<td></td>
<td>Keeping open private market without licence or contrary to licence</td>
<td>Two hundred rupees,</td>
</tr>
<tr>
<td>385</td>
<td></td>
<td>Sale or exposure for sale of animal or article in unlicensed private market</td>
<td>Forty rupees,</td>
</tr>
<tr>
<td>387</td>
<td>(2)</td>
<td>Opening or keeping open of private market after suspension or refusal of licence for default to carry out works</td>
<td>Ten rupees,</td>
</tr>
<tr>
<td>388</td>
<td></td>
<td>Breach of market regulations</td>
<td>Twenty rupees,</td>
</tr>
<tr>
<td>Section or rule</td>
<td>Sub-section or clause</td>
<td>Subject</td>
<td>Daily fine which may be imposed</td>
</tr>
<tr>
<td>-----------------</td>
<td>-----------------------</td>
<td>------------------------------------------------------------------------------------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>390</td>
<td>(1)</td>
<td>Failure of person in charge of markets to expel persons suffering from leprosy or other infectious or contagious disease.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>391</td>
<td>(1)</td>
<td>Carrying on butcher's, fishmonger's or poulterer's trade without licence, etc.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>392</td>
<td></td>
<td>Exposing of animals for sale without licence.</td>
<td>Forty rupees.</td>
</tr>
<tr>
<td>401</td>
<td>(1)</td>
<td>Opening, etc., without licence a new place for the disposal of the c., c.</td>
<td>Two hundred rupees</td>
</tr>
<tr>
<td>415</td>
<td></td>
<td>Failure to comply with requisition to cleanse or disinfect building or article.</td>
<td>Twenty rupees.</td>
</tr>
<tr>
<td>419</td>
<td></td>
<td>Infected person carrying on occupation.</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>423</td>
<td></td>
<td>Failure to close place of public entertainment.</td>
<td>Two hundred rupees</td>
</tr>
<tr>
<td>426</td>
<td></td>
<td>Using water after prohibition . . .</td>
<td>One hundred rupees.</td>
</tr>
<tr>
<td>Schedule III, rule 16</td>
<td></td>
<td>Failure to comply with requisition by auditors to attend, give evidence or produce document.</td>
<td>One hundred and fifty rupees.</td>
</tr>
</tbody>
</table>

**SCHEDULE VII.**

*(See section 512)*

**TRANSITIONAL PROVISIONS.**

1. In these rules—

   (i) "appointed date" means the date appointed under sub-section (3) of section 1;

   (ii) "Coimbatore Municipality" means the Coimbatore Municipality constituted under the old Act and in existence on the appointed date;

   (iii) "new Act" means the Coimbatore Municipal Council (Appointment of Special Officer) Act, 1975 (Tamil Nadu Act 39 of 1975);

   (iv) "old Act" means the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920);
(v) "Special Officer" means the officer appointed under the new Act to exercise the powers and perform the functions of the Coimbatore Municipal Council, its Chairman and of the Committees established or constituted by or under the old Act and also to exercise all or any of the powers and perform all or any of the functions of the executive authority or any other officer or authority under the old Act, which the State Government may, by notification, specify.

2. Every local area which immediately before the appointed date was constituted as the Coimbatore Municipality under the old Act shall be deemed to be the City under this Act.

3. The Special Officer shall be deemed to be the person appointed under sub-rule (a) of rule 4.

4. (a) After the constitution of the corporation, the Government may, by notification, appoint a person who shall cause arrangements for elections to be conducted, so that the newly elected councillors may come into office on a day within a [period of three years] from the date of the appointment of such person and such person may exercise the powers and perform the functions of the corporation, of Mayor and of the Committees established or constituted by or under this Act to such extent as may be determined by the Government:

[Provided that the Government may, by notification, for sufficient cause, direct that the period specified in this sub-rule, be reduced by such period, not exceeding six months, as may be specified in such notification.]

(b) On the appointment of the person under sub-rule (a), the Special Officer appointed under the new Act and referred to in rule 3 shall cease to hold office.

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1This expression was substituted for the expression "period of two years" by section 2 of the Coimbatore City Municipal Corporation (Amendment) Act, 1983 (Tamil Nadu Act 14 of 1983). (Earlier for the expression "period of six months", the expression "period of two years" was substituted by section 2 (i) of the Coimbatore City Municipal Corporation (Amendment) Act, 1982 (Tamil Nadu Act 17 of 1982).)

2This proviso was substituted for the following proviso by section 2 (ii) of the Coimbatore City Municipal Corporation (Amendment) Act, 1982 (Tamil Nadu Act 17 of 1982):

"Provided that the Government may, by notification, extend the said period for a further period of not exceeding six months."
5. All proceedings taken by or against the existing Coimbatore Municipal Council or other authority of the Coimbatore Municipality under the old Act, may, in so far as they are not inconsistent with the provisions of this Act be continued by or against the corporation constituted under this Act or the commissioner of the corporation, as the case may be.

6. Any remedy by way of application, suit or appeal available to or against the existing Coimbatore Municipal Council immediately before the appointed date shall after that date be available to or against the corporation constituted under this Act.

7. Any action taken by the existing Coimbatore Municipal Council immediately before the appointed date shall be deemed to have been taken by the corporation constituted under this Act unless and until superseded by action taken by that corporation.
The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 1st April 1985 and is hereby published for general information:

**ACT No. 6 OF 1985.**

An Act further to amend the Coimbatore City Municipal Corporation Act, 1981.

Be it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:

1. **Short title and commencement.**—(1) This Act is the Coimbatore City Municipal Corporation (Amendment) Act, 1985.

(2) It shall be deemed to have come into force on May 1984.

2. **Amendment of Schedule VII to Tamil Nadu Act 25.**
   In Schedule VII to the Coimbatore City Municipal Corporation Act 1981 (Tamil Nadu Act 25 of 1981) (hereinafter referred to as the "principal Act"); in sub-rule (a) of rule 4, for the word "period of three years", the expression "period of four six months" shall be substituted.

3. **Repeal and saving.**—(1) The Coimbatore City Corporation (Second Amendment) Ordinance, 1984 (Tamil Nadu Ordinance 20 of 1984) is hereby repealed.

(2) Notwithstanding such repeal, anything done or action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department,
The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 20th July 1985 and is hereby published for general information:—

ACT No. 32 OF 1985.

An Act further to amend the laws relating to Municipal Corporations and Municipalities.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:—

PART I.
PRELIMINARY

1. Short title and commencement.—(1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1985.

(2) It shall come into force at once.

PART II.
AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. Substitution of section 97, Tamil Nadu Act IV of 1919.—For section 97 of the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), the following section shall be substituted, namely:—

"97. Power of State Government to transfer officers and servants of the corporations or municipalities.—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the State Government shall have power—

(a) to transfer any officer or servant of the corporation to the service of the Municipal Corporation of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or the Municipal Corporation of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) or any other municipal corporation constituted under any law for the time being in force; or
(b) to transfer any officer or servant of the Municipal Corporation of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or the Municipal Corporation of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) or any other municipal corporation constituted under any law for the time being in force, to the service of the corporation; or

(c) to transfer any officer or servant of the corporation to the service of any municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); or

(d) to transfer any officer or servant of any municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), to the service of the corporation.

(2) The State Government shall have power to issue such general or special directions as they may deem necessary for the purpose of giving due effect to any transfer made under sub-section (1).”.

PART III.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

3. Substitution of section 73-A, Tamil Nadu Act V of 1920—For section 73-A of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), the following section shall be substituted, namely:—

“73-A. Power of State Government to transfer officers and servants of municipalities or corporations.—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the State Government shall have power—

(a) to transfer any officer or servant of a municipality to the service of the Municipal Corporation of Madras constituted under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the Municipal Corporation of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or the Municipal Corporation of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) or any other municipal corporation constituted under any law for the time being in force; or
(b) to transfer any officer or servant of any of the municipal corporation referred to in clause (a), to the service of any municipality;

(c) to transfer any officer or servant of any municipality to the service of any other municipality.

(2) The State Government shall have power to issue such general or special directions as they may deem necessary for the purpose of giving due effect to any transfer made under sub-section (1).”

PART IV.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. Substitution of section 114, Tamil Nadu Act 15 of 1971.—For section 114 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), the following section shall be substituted, namely:—

“114. Power of Government to transfer officers and servants of the corporation or municipalities.—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the Government shall have power—

(a) to transfer any officer or servant of the corporation to the service of the Municipal Corporation of Madras constituted under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the Municipal Corporation of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) or any other municipal corporation constituted under any law for the time being in force; or

(b) to transfer any officer or servant of the Municipal Corporation of Madras constituted under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the Municipal Corporation of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) or any other municipal corporation constituted under any law for the time being in force, to the service of the corporation; or

(c) to transfer any officer or servant of the corporation to the service of any municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); or
(d) to transfer any officer or servant of any municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), to the service of the corporation.

(2) The Government shall have power to issue such general or special directions as they may deem necessary for the purpose of giving due effect to any transfer made under sub-section (1)."

PART V.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

5. Substitution of section 116, Tamil Nadu Act 25 of 1981.—For section 116 of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), the following section shall be substituted, namely:

"116. Power of Government to transfer officers and servants of the corporation or municipalities.—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the Government shall have power—

(a) to transfer any officer or servant of the corporation to the service of the Municipal Corporation of Madras constituted under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the Municipal Corporation of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or any other municipal corporation constituted under any law for the time being in force; or

(b) to transfer any officer or servant of the Municipal Corporation of Madras constituted under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the Municipal Corporation of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or any other
municipal corporation constituted under any law for the time being in force, to the service of the corporation; or

(c) to transfer any officer or servant of the corporation to the service of any municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); or

(d) to transfer any officer or servant of any municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), to the service of the corporation.

(2) The Government shall have power to issue such general or special directions as they may deem necessary for the purpose of giving due effect to any transfer made under sub-section (1)."

(By order of the Governor.)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 8th February 1986 and is hereby published for general information:

**ACT No. 6 OF 1986.**

An Act further to amend the Coimbatore City Municipal Corporation Act, 1981.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:

1. **Short title and commencement.**—(1) This Act may be called the Coimbatore City Municipal Corporation (Amendment) Act, 1986.

   (2) It shall be deemed to have come into force on the 27th November 1985.

2. **Amendment of Schedule VII to Tamil Nadu Act 25 of 1981.**—In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) (hereinafter referred to as the principal Act), in sub-rule (a) of rule 4, for the words “within a period of four years and six months”, the words “within a period of five years” shall be substituted.

3. **Repeal and saving.**—(1) The Coimbatore City Municipal Corporation (Second Amendment) Ordinance, 1985 (Tamil Nadu Ordinance 9 of 1985) is hereby repealed.

   (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor.)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th November 1986 is hereby published for general information:

**ACT No 63 OF 1986.**

*An Act further to amend the Coimbatore City Municipal Corporation Act, 1981.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:

1. **Short title and commencement.**—(1) This Act may be called the Coimbatore City Municipal Corporation (Second Amendment) Act, 1986.

   (2) It shall be deemed to have come into force on the 30th May 1986.

2. **Amendment of Schedule VII to Tamil Nadu Act 25 of 1981.**—In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) (hereinafter referred to as the principal Act), in sub-rule (a) of rule 4, for the words “within a period of five years”, the words “within a period of six years” shall be substituted.

3. **Repeal and saving.**—(1) The Coimbatore City Municipal Corporation (Second Amendment) Ordinance, 1986 (Tamil Nadu Ordinance 2 of 1986) is hereby repealed.

   (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor)

S. VADIVELEU,

Commissioner and Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th November 1986 and is hereby published for general information:

**ACT No. 65 OF 1986.**

*An Act further to amend the laws relating to Municipal Corporations and Municipalities.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:

**PART I.**

**PRELIMINARY.**

1. **Short title and commencement.**—(1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 1986.

(2) It shall be deemed to have come into force on the 1st June 1986.

**PART II**

**AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.**

2. **Insertion of new section 96-A in Tamil Nadu Act IV of 1919.**—After section 96 of the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), the following section shall be inserted, namely:

"96-A. Teachers (including headmasters) and other persons employed in connection with the corporation schools to be Government servants.—(1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, on and from the 1st June 1986,—

(a) all teachers (including headmasters), and

(b) all officers and servants of the corporation,

employed in connection with the corporation schools shall become whole-time Government servants.

(2) Notwithstanding anything contained in this Act and subject to the provisions of Article 311 of the Constitution, the State Government may make rules regulating the conditions of service of the teachers (including headmasters) and other persons referred to in sub-section (1)."
PART III.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

3. Insertion of new section 77-AA in Tamil Nadu Act V of 1920.— After section 77-A of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), the following section shall be inserted, namely:

"77-AA. Teachers (including headmasters) and other persons employed in connection with the municipality schools to be Government servants.—(1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, on and from the 1st June 1986,—

(a) all teachers (including headmasters), and

(b) all officers and servants of the municipality councils,

employed in connection with the municipality schools shall become whole-time Government servants.

(2) Notwithstanding anything contained in this Act and subject to the provisions of Article 311 of the Constitution, the State Government may make rules regulating the conditions of service of the teachers (including headmasters) and other persons referred to in sub-section (1)."

PART IV.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. Insertion of new section 113-A in Tamil Nadu Act 15 of 1971.— After section 113 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), the following section shall be inserted, namely:

"113-A. Teachers (including headmasters) and other persons employed in connection with the corporation schools to be Government servants.—(1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, on and from the 1st June 1986,—

(a) all teachers (including headmasters), and

(b) all officers and servants of the corporation,

employed in connection with the corporation schools shall become whole-time Government servants.
(2) Notwithstanding anything contained in this Act and subject to the provisions of Article 311 of the Constitution, the Government may make rules regulating the conditions of service of the teachers (including headmasters) and other persons referred to in sub-section (1).”.

PART V.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

5. Insertion of new section 115-A in Tamil Nadu Act 25 of 1981.—After section 115 of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), the following section shall be inserted, namely:

“115-A. Teachers (including headmasters) and other persons employed in connection with the corporation schools to be Government servants.—(1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, on and from the 1st June 1986,

(a) all teachers (including headmasters), and
(b) all officers and servants of the corporation, employed in connection with the corporation schools shall become whole-time Government servants.

(2) Notwithstanding anything contained in this Act and subject to the provisions of Article 311 of the Constitution, the Government may make rules regulating the conditions of service of the teachers (including headmasters) and other persons referred to in sub-section (1).”.

PART VI.

SPECIAL PROVISIONS IN RESPECT OF TOWNSHIP SCHOOLS.

6. Teachers (including headmasters) and other persons employed in connection with the township schools to be Government servants.—

(1) Notwithstanding anything contained in the Mettur Township Act, 1940 (Tamil Nadu Act XI of 1940), the Courtallam Township Act, 1954 (Tamil Nadu Act XVI of 1954), the Bhavanisagar Township Act, 1954 (Tamil Nadu Act XXV of 1954) or in any other law for the time being in force, on and from the 1st June 1986,—

(a) all teachers (including headmasters), and
(b) all officers and servants of the townships, employed in connection with the township schools shall become whole-time Government servants.

(A Group) IV-2 Ex. (701)—2
(2) Notwithstanding anything contained in the Acts or law mentioned in sub-section (1) and subject to the provisions of Article 311 of the Constitution, the State Government may make rules regulating the conditions of service of the teachers (including headmasters) and other persons referred to in sub-section (1).

7. Repeal and savings. — (1) The Tamil Nadu Municipal Laws (Second Amendment) Ordinance, 1986 (Tamil Nadu Ordinance 3 of 1986) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance or under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), as amended by the said Ordinance, shall be deemed to have been done or taken under this Act or under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) or the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), as the case may be, as amended by this Act.

(By order of the Governor.)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.

An Act to amend the Tamil Nadu Municipal Laws (Second Amendment) Ordinance, 1986

2. Section 7 of the Tamil Nadu Municipal Laws (Second Amendment) Ordinance, 1986 is hereby repealed.

Amended by:

(A. G. PRM)

PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY AND PRINTING MADRAS, ON BEHALF OF THE GOVERNMENT OF TAMIL NADU
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1987 and is hereby published for general information:—

ACT No. 14 OF 1987

An Act further to amend the laws relating to the Municipal Corporations in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. Short title and commencement.—(1) This Act may be called the Tamil Nadu Municipal Corporation Laws (Amendment) Act, 1987.

   (2) It shall come into force at once.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. Amendment of section 55-B, Tamil Nadu Act IV of 1919.—In section 55-B of the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), in sub-section (1), for the words “within a period of twelve years and six months”, the words “within a period of thirteen years and six months” shall be substituted.

PART III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. Amendment of section 62-A, Tamil Nadu Act 15 of 1971.—In sub-section (1), of section 62-A of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), for the words “within a period of three years”, the words “within a period of
PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. Amendment of Schedule VII to Tamil Nadu Act 25 of 1981.—In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), in sub-rule (a) of rule 4, for the words "within a period of six years", the words "within a period of seven years" shall be substituted.

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.

Be it in the year 1987.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th February 1989 and is hereby published for general information:

ACT No. 5 OF 1989.

An Act to make special provisions for holding elections to the City Municipal Corporations in the State of Tamil Nadu and further to amend the Tamil Nadu Municipal Corporation Laws.

WHEREAS a policy decision has been taken by the State Government that the elections to the Municipal Corporations of Madras, Madurai and Coimbatore will be held during April-May 1989;

AND WHEREAS the Municipal Corporation Laws provide eighteen years as the minimum age for voting;

AND WHEREAS no electoral roll has been prepared in accordance with the said Laws;

AND WHEREAS the preparation of new rolls with eighteen years as the minimum age for voting may take a long time;

AND WHEREAS in order to complete the process of elections to the said Municipal Corporations, there is no other alternative except to hold the elections on the basis of the electoral rolls for the territorial constituencies of the Tamil Nadu Legislative Assembly as relate to the division or ward of the said Municipal Corporations;

AND WHEREAS it is considered necessary to make suitable provision in this regard and for certain other connected matters;

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Corporation Laws (Special Provisions and Amendment) Act, 1989.

(2) It shall come into force at once.

PART II.

SPECIAL PROVISIONS.

2. (1) Elections to the Municipal Corporations of Madras, Madurai and Coimbatore shall be held during April-May 1989, on such date or dates as the State Government may specify in this behalf, and for the purpose of holding such elections, the electoral rolls shall, notwithstanding anything to the contrary contained in the Madras City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981, be prepared in accordance with the provisions of sub-sections (2) and (3).

(2) Every person whose name has been included in such part, as relates to any of the division or ward, as the case may be, in the City of Madras, Madurai or Coimbatore of the electoral roll for any territorial constituency of Tamil Nadu Legislative Assembly for which elections were held, or were to be held, on the 21st January 1989, and every other person who was qualified as on the 1st January 1989, to be included in such part of the electoral roll but was not so included for any reason whatsoever, shall be entitled to be included in the respective electoral roll to be prepared for the elections to be held under this section and no other person shall be entitled to be included in such roll.
Explanation I.—Where in the case of any territorial constituency of the Tamil Nadu Legislative Assembly there is no distinct part of the electoral roll relating to a division or ward, every person whose name has been included and every person who was qualified to be included in such roll under the registration area comprising that division on ward and whose address is situated in such division or ward, shall be entitled to be included in the electoral roll for the division or ward prepared for the elections to be held under this section.

Explanation II.—No person's name shall be included in the electoral roll for more than one division or ward or in the electoral roll for any division or ward in more than one place.

(3) Any person authorised in this behalf by the State Government shall, for the purpose of this section, prepare in accordance with the provisions of this section and such directions not inconsistent with the provisions of the Madras City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981, as the case may be, as the State Government may, from time to time, issue in this behalf and publish, in such manner and at such times as the State Government may direct, the electoral roll for each of the division or ward comprised in the concerned City or the alterations to such roll, as the case may be.

Explanation. The power conferred by this sub-section on the person so authorised shall include the power to omit, in the manner and at the times aforesaid, from the electoral roll for any such division or ward published under this sub-section, the name of any person who is dead or who is disqualified to be included in such part of the electoral roll for any territorial constituency of the Tamil Nadu Legislative Assembly as relates to that division or ward.

(4) Save as otherwise provided in the foregoing sub-sections, the provisions of the Madras City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981, relating to the elections to the Municipal Corporations of Madras, Madurai and Coimbatore, respectively (including the provisions relating to the preparation and publication of the electoral rolls), shall apply to the elections to be held under this section.

PART III.

AMENDMENTS TO "THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

Amendment of section 28.

3. In the Madras City Municipal Corporation Act, 1919 (hereafter in this Part referred to as the 1919 Act), in section 28, in sub-section (1), for the words "two years", the words "one year" shall be substituted.

Amendment of section 29.

4. In section 29 of the 1919 Act, in the first paragraph, for the words "two years", the words "one year" shall be substituted.

Amendment of section 44-A.

5. In sub-section (7-A) of section 44-A of the 1919 Act, in the first paragraph, for the words "six years", the words "five years" shall be substituted.

Amendment of section 55.

6. In section 55 of the 1919 Act, in the first paragraph, for the words "six years", the words "five years" shall be substituted.
PART IV.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

7. In the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the "1971 Act"), in section 29, in sub-section (1), in the opening portion, for the words "two years", the words "one year" shall be substituted.

8. In section 29-A of the 1971 Act, in the opening portion, after the words "the council shall elect", the words "in each year" shall be inserted.

9. In section 30 of the 1971 Act, in subsection (1),
   (i) for the words "two years", the words "one year" shall be substituted;
   (ii) in the proviso, for the words "two years", the words "one year" shall be substituted.

10. In subsection (3) of section 48 of the 1971 Act, in the first paragraph, for the words "six years", the words "five years" shall be substituted.

11. In section 61 of the 1971 Act, in the first paragraph, for the words "six years", the words "five years" shall be substituted.

12. In subsection (1) of section 62-A of the 1971 Act, the following proviso shall be added, viz.:

   "Provided that the Government may, by notification, for sufficient cause, direct that the said period be extended or reduced by such period not exceeding six months as may be specified in such notification.",

PART V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

13. In the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the "1981 Act"), in section 29, in sub-section (1), in the opening portion, for the words "two years", the words "one year" shall be substituted.

14. In section 30 of the 1981 Act, in subsection (1) and in the proviso thereof, for the words "two years", occurring in two places, the words "one year" shall be substituted.

15. In subsection (3) of section 50 of the 1981 Act, in the first paragraph, for the words "six years", the words "five years" shall be substituted.

16. In section 63 of the 1981 Act, in the first paragraph, for the words "five years", the words "five years" shall be substituted.

(By order of the Governor)

P. JUYASINGH PETER,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1989 and is hereby published for general information:

**ACT NO. 14 OF 1989.**

To further amend the laws relating to the Municipal Corporations in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows:—

**PART I.**

**PRELIMINARY.**

1. (1) This Act may be called the Tamil Nadu Municipal Corporation Laws (Second Amendment) Act, 1989.

(2) It shall come into force at once.

**PART II.**

**AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.**

2. In sub-section (1) of section 55-B of the Madras City Municipal Corporation Act, 1919,—

(1) for the expression "on a day within a period of fourteen years and six months from the 30th day of November 1974"; the expression "on or before the 30th day of September 1989" shall be substituted;

(2) both the provisos shall be omitted.

**PART III.**

**AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.**

3. In sub-section (1) of section 62-A of the Madurai City Municipal Corporation Act, 1971,—

(1) for the expression "on a day within a period of five years from the date of appointment of the Special Officer"; the expression "on or before the 30th day of September 1989" shall be substituted;

(2) the proviso shall be omitted.

**PART IV.**

**AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.**

4. In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981, in sub-rule (a) of rule 4,—

(1) for the expression "on a day within a period of eight years from the date of the appointment of such person"; the expression "on or before the 30th day of September 1989" shall be substituted;

(2) the proviso shall be omitted.

**PART V.**

**AMENDMENT TO THE TAMIL NADU MUNICIPAL CORPORATION LAWS (SPECIAL PROVISIONS AND AMENDMENT) ACT, 1988.**

5. In the Tamil Nadu Municipal Corporation Laws (Special Provisions and Amendment) Act, 1988, section 2 "a-h" be omitted.

(By order of the Governor.)

P. JEYASINGH PETER,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1989 and is hereby published for general information:

ACT No. 15 OF 1989.

An Act further to amend the laws relating to the Municipal Corporations in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Corporation Laws (Third Amendment) Act, 1989.

(2) It shall come into force at once.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 5 of the Madras City Municipal Corporation Act, 1919,—

(1) in sub-section (1), for the words "Subject to the provisions of sub-section (4), the council shall consist of one hundred and fifty councillors elected", the words "The council shall consist of one hundred and fifty councillors elected and fifteen councillors co-opted" shall be substituted.

(2) for sub-sections (2) to (4), the following sub-sections shall be substituted, namely:

"(2) Among the elected members of the council, twenty members shall be members of the Scheduled Castes and Scheduled Tribes and fifteen members shall be women and the State Government may, by notification, from time to time, specify in accordance with such rules as may be prescribed, the divisions in respect of which such members of the Scheduled Castes and Scheduled Tribes and women are to be elected.

(3) The elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself as councillors, in accordance with such procedure as may be prescribed,—

(i) five persons belonging to Scheduled Castes and Scheduled Tribes;

and

(ii) ten persons who are women:

Provided that no person shall be co-opted under this sub-section unless such person is eligible for being elected as a councillor from any one of the divisions:

Provided further that the councillors so co-opted shall have all the rights, powers and privileges of an elected councillor.”.

PART III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In section 5 of the Madurai City Municipal Corporation Act, 1971, for sub-sections (2) and (3), the following sub-sections shall be substituted, namely:

“(2) The council shall consist of such number of members as may be determined under sub-section (1) and elected in the manner laid down in this Act and six councillors co-opted in the manner laid down in sub-section (4).
(3) Among the elected members of the council, eight members shall be members of the Scheduled Castes and Scheduled Tribes and six members shall be women and the Government may, by notification, from time to time, specify in accordance with such rules as may be prescribed, the wards in respect of which such members of the Scheduled Castes and Scheduled Tribes and women are to be elected.

(4) The elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself as councillors in accordance with such procedure as may be prescribed,—

(i) two persons belonging to the Scheduled Castes and Scheduled Tribes; and

(ii) four persons who are women:

Provided that no person shall be co-opted under this sub-section unless such person is eligible for being elected as a councillor from any one of the wards.

Provided further that the councillors so co-opted shall have all the rights, powers and privileges of an elected councillor.

PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In section 5 of the Coimbatore City Municipal Corporation Act, 1981, for sub-sections (2) and (3), the following sub-sections shall be substituted, namely:

"(2) The council shall consist of such number of members as may be determined under sub-section (1) and elected in the manner laid down in this Act and six councillors co-opted in the manner laid down in sub-section (4).

(3) Among the elected members of the council, eight members shall be members of the Scheduled Castes and Scheduled Tribes and six members shall be women and the Government may, by notification, from time to time, specify in accordance with such rules as may be prescribed, the divisions in respect of which such members of the Scheduled Castes and Scheduled Tribes and women are to be elected.

(4) The elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself as councillors in accordance with such procedure as may be prescribed,—

(i) two persons belonging to the Scheduled Castes and Scheduled Tribes; and

(ii) four persons who are women:

Provided that no person shall be co-opted under this sub-section unless such person is eligible for being elected as a councillor from any one of the divisions.

Provided further that the councillors so co-opted shall have all the rights, powers and privileges of an elected councillor."
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th November 1989 and is hereby published for general information. —

ACT No. 34 OF 1989.

An Act further to amend the laws relating to the Municipal Corporations in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Corporation Laws (Fourth Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the 29th September 1989.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In sub-section (1) of section 55-B of the Madras City Municipal Corporation Act, 1919, for the expression "30th day of September 1989", the expression "31st day of March 1990" shall be substituted.

PART III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In sub-section (1) of section 62-A of the Madurai City Municipal Corporation Act, 1971, for the expression "30th day of September 1989", the expression "31st day of March 1990" shall be substituted.

PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981, in sub-rule (a) of rule 4, for the expression "30th day of September 1989", the expression "31st day of March 1990" shall be substituted.

5. (1) The Tamil Nadu Municipal Corporation Laws (Fourth Amendment) Ordinance, 1989 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Madras City Municipal Corporation Act, 1919 or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981, as amended by the said Ordinance, shall be deemed to have been done or taken under the Madras City Municipal Corporation Act, 1919 or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981 as amended by this Act.

(By order of the Governor)

P. JEYASINGH PETER,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the
assent of the governor on the 8th February 1991 and is hereby published
for general information:—

ACT No. 8 OF 1991.

An Act further to amend the laws relating to the Municipal Corporations in
the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the
Forty-first Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Corporation

(2) It shall be deemed to have come into force on the 26th September
1990.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION
ACT, 1919.

2. In sub-section (1) of section 55-B of the Madras City Municipal Cor-
poration Act, 1919, for the expression “30th day of September 1990”, the
expression “30th day of April 1991” shall be substituted.

PART III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION
ACT, 1971.

3. In sub-section (1) of section 62-A of the Madurai City Municipal Cor-
poration Act, 1971, for the expression “30th day of September 1990”, the
expression “30th day of April 1991” shall be substituted.

PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL
CORPORATION ACT, 1981.

4. In Schedule VII to the Coimbatore City Municipal Corporation Act,
1981, in sub-rule (a) of rule 4, for the expression “30th day of September
1990”, the expression “30th day of April 1991” shall be substituted.

5. (1) The Tamil Nadu Municipal Corporation Laws (Third Amend-
ment) Ordinance, 1990 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken
under the Madras City Municipal Corporation Act, 1919 or the Madurai City
Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corpora-
tion Act, 1981, as amended by the said Ordinance, shall be deemed to have
been done or taken under the Madras City Municipal Corporation Act, 1919
or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City

(By order of the Governor)

P. Jeyasignh Peter,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th July 1991 and is hereby published for general information:—

**ACT No. 18 OF 1991.**

*An Act further to amend the laws relating to the Municipal Corporations in the State of Tamil Nadu.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-second Year of the Republic of India as follows:—

**PART I.**

*Preliminary.*

1. (1) This Act may be called the Tamil Nadu Municipal Corporation Laws (Second Amendment) Act, 1991.

(2) It shall come into force at once.

**PART II.**

*Amendments to the Madras City Municipal Corporation Act, 1919.*

2. In the Madras City Municipal Corporation Act, 1919 (hereafter in this part referred to as the 1919 Act), for section 5, the following section shall be substituted, namely:—

5. Constitution of the council.—(1) Save as otherwise provided in sub-section (4), the council shall consist of one hundred and fifty-five councillors elected in the manner laid down in this Act.

(2) Notwithstanding anything contained in sub-section (1) there shall be representation in the council for the members of the Scheduled Castes and the Scheduled Tribes and the number of members representing the Scheduled Castes and the Scheduled Tribes shall bear, as nearly as may be, the same proportion to the total number of seats in the council as the population of the Scheduled Castes and the Scheduled Tribes in the City, bears to the total population of the City and if sufficient number of members belonging to the Scheduled Castes and the Scheduled Tribes are not elected to that extent to the council, the elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself such number of members belonging to the Scheduled Castes and the Scheduled Tribes to that extent as councillors, in accordance with such procedure as may be prescribed.

Explanation.—For the purpose of this sub-section, the expression "population" means the population as ascertained at the last preceding census of which the relevant figures have been published.

(3) Notwithstanding anything contained in sub-section (1), there shall be, as nearly as may be, thirty per cent representation for women in the council and if sufficient number of women are not elected to that extent to the council, the elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself such number of women, as may be necessary as councillors, in accordance with such procedure as may be prescribed, to ensure that there is thirty per cent representation for women in the council.

(4) The strength of the council as specified in sub-section (1) shall be deemed to be increased by such number as may be co-opted under sub-sections (2) and (3).
3. In section 53-A of the 1919 Act,—

(1) in sub-section (1),—

(a) for the words "every person who is elected", the words "every person who is elected or co-opted" shall be substituted;

(b) for the expression, "I, A.B., having been elected a councillor", the expression

"I, A.B. having been elected a councillor having been co-opted a councillor"

shall be substituted;

(2) in sub-section (2), for the word "elected", the words "elected or co-opted" shall be substituted;

(3) in sub-section (3), for the word "elected", the words "elected or co-opted" shall be substituted.

4. In section 55-A of the 1919 Act, for sub-section (3), the following sub-section shall be substituted, namely:

"(3) A councillor elected at a casual election or co-opted at a casual vacancy of a co-opted councillor shall enter upon office forthwith but shall hold office so long only as the councillor in whose place he is elected or co-opted would have been entitled to hold office if the vacancy had not occurred."

5. In section 58 of the 1919 Act, for the words "elections of councillors", the words "elections or co-options of councillors" shall be substituted.

6. In section 59 of the 1919 Act,—

(1) in the marginal heading, for the word "election", the words "election and co-option" shall be substituted;

(2) in sub-section (1), for the word "elections", the words "elections and co-options" shall be substituted;

(3) in sub-section (2), in clause (b), for the word "elections", the words "elections or co-options" shall be substituted.

PART III.


7. In the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the 1971 Act), in section 2, after clause (11), the following clause shall be inserted, namely:

"(11-A) 'councillor' includes a person co-opted to the council as a councillor;"

8. For section 5 of the 1971 Act, the following section shall be substituted, namely:

"5. Constitution of the council.—(1) Save as otherwise provided in sub-section (4), the council shall consist of seventy two councillors elected in the manner laid down in this Act."

(A Group) V-2 Ex. (343)—1a
(2) Notwithstanding anything contained in sub-section (1), there shall be representation in the council for the members of the Scheduled Castes and the Scheduled Tribes and the number of members representing the Scheduled Castes and the Scheduled Tribes shall bear, as nearly as may be, the same proportion to the total number of seats in the council as the population of the Scheduled Castes and the Scheduled Tribes in the city, bears to the total population of the city and if sufficient number of members belonging to the Scheduled Castes and the Scheduled Tribes are not elected to that extent to the council, the elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself the members belonging to the Scheduled Castes and the Scheduled Tribes to that extent as councillors, in accordance with such procedure as may be prescribed.

Explanation.—For the purpose of this sub-section, the expression "population" means the population as ascertained at the last preceding census of which the relevant figures have been published.

(3) Notwithstanding anything contained in sub-section (1), there shall be, as nearly as may be, thirty per cent representation for women in the council and if sufficient number of women are not elected to that extent to the council, the elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself such number of women, as may be necessary as councillors, in accordance with such procedure as may be prescribed, to ensure that there is thirty per cent representation for women in the council.

(4) The strength of the council as specified in sub-section (1) shall be deemed to be increased by such number as may be co-opted under sub-sections (2) and (3).

(5) Notwithstanding anything contained in this Act, the provisions relating to the qualification and disqualification of councillors under this Act shall, as far as may be, apply in relation to the councillors co-opted under sub-sections (2) and (3) as they apply to the councillors elected under sub-section (1)."

9. In section 35 of the 1971 Act, in sub-section (1), clause (c) shall be omitted.

10. In section 62 of the 1971 Act,—

(1) for sub-section (3), the following sub-section shall be substituted, namely:

"(3) A councillor elected at a casual election or co-opted at a casual vacancy of a co-opted councillor shall enter upon office forthwith but shall hold office so long only as the councillor in whose place he is elected or co-opted would have been entitled to hold office if the vacancy had not occurred;"

(2) sub-sections (4) and (5) shall be omitted.

11. In section 66 of the 1971 Act, in the marginal heading, for the word "election", the words "election and co-option" shall be substituted.

PART IV.

Amendments to the Coimbatore City Municipal Corporation Act, 1981.

12. In the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the 1981 Act), in section 2, after clause (12), the following clause shall be inserted, namely:

"(12-A) 'councillor' includes a person co-opted to the council as a councillor;"
13. For section 5 of the 1981 Act, the following section shall be substituted, namely:

"5. Constitution of the council.—(1) Save as otherwise provided in sub-section (4), the council shall consist of seventy two councillors elected in the manner laid down in this Act.

(2) Notwithstanding anything contained in sub-section (1), there shall be representation in the council for the members of the Scheduled Castes and the Scheduled Tribes and the number of members representing the Scheduled Castes and the Scheduled Tribes shall bear, as nearly as may be, the same proportion to the total number of seats in the council as the population of the Scheduled Castes and the Scheduled Tribes in the City, bears to the total population of the City and if sufficient number of members belonging to the Scheduled Castes and the Scheduled Tribes are not elected to that extent to the council, the elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself the members belonging to the Scheduled Castes and the Scheduled Tribes to that extent as councillors, in accordance with such procedure as may be prescribed.

Explanation.—For the purpose of this sub-section, the expression "population" means the population as ascertained at the last preceding census of which the relevant figures have been published.

(3) Notwithstanding anything contained in sub-section (1), there shall be, as nearly as may be, thirty per cent representation for women in the council and if sufficient number of women are not elected to that extent to the council, the elected members of the council shall, at the first meeting of the council after each ordinary election to the council, co-opt to itself such number of women, as may be necessary as councillors, in accordance with such procedure as may be prescribed to ensure that there is thirty per cent representation for women in the council.

(4) The strength of the council as specified in sub-section (1) shall be deemed to be increased by such number as may be co-opted under sub-sections (2) and (3).

(5) Notwithstanding anything contained in this Act, the provisions relating to the qualification and disqualification of councillors under this Act shall, as far as may be, apply in relation to the councillors co-opted under sub-sections (2) and (3) as they apply to the councillors elected under sub-section (1)."

14. In section 57 of the 1981 Act, in sub-section (1), clause (c) shall be omitted.

15. In section 64 of the 1981 Act—

(1) for sub-section (3), the following sub-section shall be substituted, namely:

"(3) A councillor elected at a casual election or co-opted at a casual vacancy of a co-opted councillor shall enter upon office forthwith but shall hold office so long only as the councillor in whose place he is elected or co-opted would have been entitled to hold office if the vacancy had not occurred;"

(2) sub-sections (4) and (5) shall be omitted.

16. In section 65 of the 1981 Act, in the marginal heading, for the word "election", the words "election and co-option" shall be substituted.

(By order of the Governor.)

P. JEYASINGH PETER,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the
assent of the Governor on the 19th July 1991 and is hereby published for
general information:

ACT No. 21 OF 1991.

An Act further to amend the laws relating to the Municipal Corporations and
the Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in
the Forty-second Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws

   (2) It shall be deemed to have come into force on the 9th day of April

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION
ACT, 1919.

2. In sub-section (1) of section 55-B of the Madras City Municipal
   Corporation Act, 1919, for the expression "30th day of April 1991", the expression
   "30th day of September 1991" shall be substituted.

PART III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION
ACT, 1971.

3. In sub-section (1) of section 62-A of the Madurai City Municipal
   Corporation Act, 1971, for the expression "30th day of April 1991", the expression
   "30th day of September 1991" shall be substituted.

PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL
CORPORATION ACT, 1981.

4. In Schedule VII to the Coimbatore City Municipal Corporation Act,
   1981, in sub-rule (a) of rule 4, for the expression "30th day of April 1991", the expression
   "30th day of September 1991" shall be substituted.

PART V.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES
(SECOND AMENDMENT AND SPECIAL PROVISIONS) ACT, 1990.

5. In clause (a) of sub-section (3) of section 4 of the Tamil Nadu District
   Municipalities (Second Amendment and Special Provisions) Act, 1990, for the
   expression "for a period of ten months on and from the 24th day of July
   1990", the expression "for a period beginning on and from the 24th day of July
   1990 and ending at noon on the 30th day of September 1991" shall be
   substituted.
PART VI.

AMENDMENT TO THE TAMIL NADU MUNICIPAL COUNCILS
(APPOINTMENT OF SPECIAL OFFICERS) ACT, 1991.

6. In clause (a) of sub-section (3) of section 3 of the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991, for the expression “10th day of April 1991”, the expression “30th day of September 1991” shall be substituted.

7. (1) The Tamil Nadu Municipal Laws (Amendment) Ordinance, 1991, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Madras City Municipal Corporation Act, 1919, or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981 or the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990 or the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991, as amended by the said Ordinance, shall be deemed to have been done or taken under the Madras City Municipal Corporation Act, 1919 or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981 or the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990 or the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991, as amended by this Act.

(By order of the Governor.)

P. JEYASINGH PETER,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th September 1991 and is hereby published for general information:

ACT No. 27 OF 1991.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-second Year of the Republic of India as follows:

PART I.
PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 1991.
   (2) It shall come into force at once.

PART II.
AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In sub-section (1) of section 55-B of the Madras City Municipal Corporation Act, 1919, for the expression "30th day of September 1991", the expression "31st day of March 1992" shall be substituted.

PART III.
AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In sub-section (1) of section 62-A of the Madurai City Municipal Corporation Act, 1971 for the expression "30th day of September 1991", the expression "31st day of March 1992" shall be substituted.

PART IV.
AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981, in sub-rule (a) of rule 4, for the expression "30th day of September 1991", the expression "31st day of March 1992" shall be substituted.

PART V.
AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES (SECOND AMENDMENT AND SPECIAL PROVISIONS) ACT, 1990.

5. In clause (a) of sub-section (3) of section 4 of the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990, for the expression "30th day of September 1991", the expression "31st day of March 1992" shall be substituted.
PART VI.

AMENDMENT TO THE TAMIL NADU MUNICIPAL COUNCILS
(APPOINTMENT OF SPECIAL OFFICERS) ACT, 1991.

6. In clause (a) of sub-section (3) of section 3 of the Tamil Nadu Muni-
cipal Councils (Appointment of Special Officers) Act, 1991,—

(1) for the expression "30th day of September 1991", the expression
"31st day of March 1992" shall be substituted;

(2) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the State Government may, by notification,
for sufficient cause, reduce the period specified in clause (a)."

(By order of the Governor.)

P. JEYASINGHE PETER,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 30th March 1992 and is hereby published for general information:

ACT No. 14 OF 1992:

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1992.

(2) It shall come into force at once.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In sub-section (1) of section 55-B of the Madras City Municipal Corporation Act, 1919, for the expression “31st day of March 1992”, the expression “30th day of September 1992” shall be substituted.

PART III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In sub-section (1) of section 62-A of the Madurai City Municipal Corporation Act, 1971, for the expression “31st day of March 1992”, the expression “30th day of September 1992” shall be substituted.

PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981, in sub-rule (a) of rule 4, for the expression “31st day of March 1992”, the expression “30th day of September 1992” shall be substituted.

PART V.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES (SECOND AMENDMENT AND SPECIAL PROVISIONS) ACT, 1990.

5. In clause (a) of sub-section (3) of section 4 of the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990, for the expression “31st day of March 1992”, the expression “30th day of September 1992” shall be substituted.

PART VI.

AMENDMENT TO THE TAMIL NADU MUNICIPAL COUNCILS (APPOINTMENT OF SPECIAL OFFICER) ACT, 1991.

6. In clause (a) of sub-section (3) of section 3 of the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991, for the expression “31st day of March 1992”, the expression “30th day of September 1992” shall be substituted.

(By Order of the Governor.)

MD. ISMAIL,
Secretary to Government, Law Department.
Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th September 1992 and is hereby published for general information:

ACT No. 45 OF 1992.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 1992.

(2) It shall come into force at once.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In sub-section (1) of section 55-B of the Madras City Municipal Corporation Act, 1919, for the expression "30th day of September 1992", the expression "30th day of September 1993" shall be substituted.
PART III.

AMENDMENT TO "THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In sub-section (1) of section 62-A of the Madurai City Municipal Corporation Act, 1971, for the expression "30th day of September 1992", the expression "30th day of September 1993" shall be substituted.

PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981, in rule 4, in sub-rule (a), for the expression "30th day of September 1992", the expression "30th day of September 1993" shall be substituted.

PART V.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES (SECOND AMENDMENT AND SPECIAL PROVISIONS) ACT, 1990.

5. In clause (a) of sub-section (3) of section 4 of the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990, for the expression "30th day of September 1992", the expression "30th day of September 1993" shall be substituted.

PART VI.

AMENDMENT TO THE TAMIL NADU MUNICIPAL COUNCILS (APPOINTMENT OF SPECIAL OFFICERS) ACT, 1991.

6. In clause (a) of sub-section (3) of section 3 of the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991, for the expression "30th day of September 1992", the expression "30th day of September 1993" shall be substituted.

(By order of the Governor.)

MD. ISMAIL,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 1st December 1993 and is hereby published for general information:

ACT No. 31 OF 1993.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1993.

(2) It shall be deemed to have come into force on the 30th day of September 1993.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In sub-section (1) of section 55-B of the Madras City Municipal Corporation Act, 1919, for the expression “31st day of September 1993”, the expression “31st day of May 1994” shall be substituted.

PART III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In sub-section (1) of section 62-A of the Madurai City Municipal Corporation Act, 1971, for the expression “31st day of September 1993”, the expression “31st day of May 1994” shall be substituted.

PART IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In Schedule VII to the Coimbatore City Municipal Corporation Act, 1981, in rule 4, in sub-rule (a), for the expression “30th day of September 1993”, the expression “31st day of May 1994” shall be substituted.

PART V.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES (SECOND AMENDMENT AND SPECIAL PROVISIONS) ACT, 1990.

5. In clause (a) of sub-section (3) of section 4 of the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990 for the expression “30th day of September 1993”, the expression “31st day of May 1994” shall be substituted.

PART VI.

AMENDMENT TO THE TAMIL NADU MUNICIPAL COUNCILS (APPOINTMENT OF SPECIAL OFFICERS) ACT, 1991.

6. In clause (a) of sub-section (3) of section 3 of the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991, for the expression “30th day of September 1993”, the expression “31st day of May 1994” shall be substituted.
7. (1) The Tamil Nadu Municipal Laws (Amendment) Ordinance, 1993 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Madras City Municipal Corporation Act, 1919 or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981 or the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990 or the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991 as amended by the said Ordinance, shall be deemed to have been done or taken under the Madras City Municipal Corporation Act, 1919 or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981 or the Tamil Nadu District Municipalities (Second Amendment and Special Provisions) Act, 1990 or the Tamil Nadu Municipal Councils (Appointment of Special Officers) Act, 1991 as amended by this Act.

(By order of the Governor)

M. MUNIRAMAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th June 1994 and is hereby published for general information:—

ACT No. 42 of 1994.

An Act further to amend the laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1994.

(2) (a) The provisions of this Act, except section 3, shall be deemed to have come into force on the 1st day of April 1994.

(b) Section 3 shall be deemed to have come into force on the 18th day of October 1990.

PART II.

Amendment to the Madras City Municipal Corporation Act, 1919.

2. In section 101 of the Madras City Municipal Corporation Act, 1919, in clause (c), for the words "places used for the charitable purpose", the words "buildings used for educational purpose including hostels attached thereto and places used for the charitable purpose" shall be substituted.

PART III.

Amendment to the Tamil Nadu District Municipalities Act, 1920.

3. In sub-section (1) of section 83 of the Tamil Nadu District Municipalities Act, 1920, in clause (c), for the words "public buildings and places used for the charitable purpose", the words "buildings used for educational purpose including hostels attached thereto, public buildings and places used for the charitable purpose" shall be substituted.

PART IV.

Amendment to the Madurai City Municipal Corporation Act, 1971.

4. In section 122 of the Madurai City Municipal Corporation Act, 1971, in clause (e), for the words "places used for the charitable purpose", the words "buildings used for educational purpose including hostels attached thereto and places used for the charitable purpose" shall be substituted.

PART V.

Amendment to the Coimbatore City Municipal Corporation Act, 1981.

5. In section 123 of the Coimbatore City Municipal Corporation Act, 1981, in clause (e), for the words "buildings used for educational purpose including hostels attached thereto and places used for the charitable purpose" shall be substituted.

(By order of the Governor)

M. MUNIRAMAN,

Secretary to Government, Law Department.

(A Group) IV (2) Ex. (333)—6
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th November 1994 and is hereby published for general information:—

ACT No. 53 OF 1994.

An Act further to amend the Laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 1994.

(2) It shall come into force at once.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

Tamil Nadu Act IV of 1919.

2. In section 414 of the Madras City Municipal Corporation Act, 1919, in sub-section (2), for the expression “only for six months from the date of the commencement of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994”, the expression “up to the 31st day of December 1995” shall be substituted.

PART III.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

Tamil Nadu Act V of 1920.

3. In section 375 of the Tamil Nadu District Municipalities Act, 1920, in sub-section (2), for the expression “only for six months from the date of the commencement of the Tamil Nadu District Municipalities (Amendment) Act, 1994”, the expression “up to the 31st day of December 1995” shall be substituted.

PART IV.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.


4. In section 510-A of the Madurai City Municipal Corporation Act, 1971, in sub-section (2), for the expression “only for six months from the date of the commencement of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994”, the expression “up to the 31st day of December 1995” shall be substituted.

PART V.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Tamil Nadu Act 25 of 1981.

5. In section 511-A of the Coimbatore City Municipal Corporation Act, 1981, in sub-section (2), for the expression “only for six months from the date of the commencement of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994”, the expression “up to the 31st day of December 1995” shall be substituted.
PART VI.
AMENDMENTS TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

6. In section 10 of the Tiruchirappalli City Municipal Corporation Act, 1994,—

(1) in sub-section (2), for the expression “within a period of six months from the date of the commencement of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994”, the expression “on or before the 31st day of December 1995” shall be substituted;

(2) in sub-section (5), for the words “only for six months from the date of the commencement of this Act”, the expression “up to the 31st day of December 1995” shall be substituted.

PART VII.
AMENDMENTS TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

7. In section 10 of the Tirunelveli City Municipal Corporation Act, 1994,—

(1) in sub-section (2), for the expression “within a period of six months from the date of the commencement of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994”, the expression “on or before the 31st day of December 1995” shall be substituted;

(2) in sub-section (5), for the words “only for six months from the date of the commencement of this Act”, the expression “up to the 31st day of December 1995” shall be substituted.

PART VIII.
AMENDMENTS TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.

8. In section 10 of the Salem City Municipal Corporation Act, 1994,—

(1) in sub-section (2), for the expression “within a period of six months from the date of the commencement of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994”, the expression “on or before the 31st day of December 1995” shall be substituted;

(2) in sub-section (5), for the words “only for six months from the date of the commencement of this Act”, the expression “up to the 31st day of December 1995” shall be substituted.

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.
Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1995 and is hereby published for general information:

ACT No. 34 OF 1995.

An Act further to amend laws relating to Municipalities and Municipal Corporations in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1995.

(2) It shall come into force at once.

PART II.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

2. In section 3 of the Tamil Nadu District Municipalities Act, 1920 (hereinafter in this Part referred to as the 1920 Act), after clause (2) the following clause shall be inserted, namely:

"(2-A) 'Backward Classes of citizens' shall have the same meaning as defined in clause (a) of section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and Scheduled Tribes (Reservation of Seats in Educational Institutions and of appointments or posts in the Services under the State) Act, 1993.".
Amendment of section 3-I.

3. In section 3-I of the 1920 Act—

(1) after sub-section (2), the following sub-sections shall be inserted, namely:

(2-A) Seats shall be reserved for the persons belonging to the Backward Classes of citizens in every town panchayat and the number of seats so reserved, shall be, as nearly as may be, fifty per cent of the total number of seats in the town panchayat.

(2-B) Seats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of Citizens which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Backward Classes of Citizens.

(2) in sub-section (3), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" shall be substituted;

(3) after sub-section (4), the following sub-section shall be inserted, namely:

"(4-A) (a) The offices of the Chair-persons of the town panchayat shall be reserved for persons belonging to the Backward Classes of citizens and the number of offices so reserved shall be, as nearly as may be, fifty per cent of the total number of offices of the Chair-persons of the town panchayats in the State.

(b) The offices of the Chair-persons of the town panchayats shall be reserved for women belonging to the Backward Classes of citizens from among the offices reserved for the persons belonging to the Backward Classes of citizens which shall not be less than one-third of the total number of offices reserved for the persons belonging to the Backward Classes of citizens."

(4) in sub-section (5)—

(a) for the expression "(including the number of offices reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" the expression "(including the number of offices reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" shall be substituted;

(b) in the proviso for the expression "under this sub-section and under sub-section (4)", the expression "under this section" shall be substituted.

Amendment of section 7.

4. In section 7 of the 1920 Act—

(1) after sub-section (6), the following sub-sections shall be inserted, namely:

(6-A) Seats shall be reserved for the persons belonging to the Backward Classes of citizens in every municipality and the number of seats so reserved, shall be, as nearly as may be, fifty per cent of the total number of seats to be filled by direct elections in that municipality.

(6-B) Seats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of citizen which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Backward Classes of citizens.

(2) in sub-section (7), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" shall be substituted;
(3) after sub-section (8), the following sub-section shall be inserted, namely:—

"(8-A) (a) The offices of the Chair-persons of the municipalities shall be reserved for the persons belonging to the Backward Classes of citizens and the number of offices so reserved shall be, as nearly as may be, fifty per cent of the total number of offices of the Chair-persons of the municipalities in the State.

(b) The offices of the Chair-persons of the municipalities shall be reserved for women belonging to the Backward Classes of citizens from among the officers reserved for the persons belonging to the Backward Classes of citizens which shall not be less than one third of the total number of offices reserved for the persons belonging to the Backward Classes of citizens.";

(4) in sub-section (9)—

(a) for the expression "(including the number of offices reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)", the expression "(including the number of offices reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" shall be substituted;

(b) for the proviso, the following proviso shall be substituted, namely:—

"Provided that the offices of Chair-persons of the municipalities reserved under this section shall be allotted by rotation to different municipalities in such manner as may be prescribed."

PART-III.

AMENDMENTS TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

5. In section 3 of the Madras City Municipal Corporation Act, 1919 (hereinafter referred to as the 1919 Act), after clause (2), the following clause shall be inserted, namely:—

"(2-A) "Backward Classes of citizens" shall have the same meaning as defined in clause (a) of section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and Scheduled Tribes (Reservation of seats in Educational Institutions and of appointments or posts in the Services under the State) Act, 1993.".

6. In section 5 of the 1919 Act,—

(1) after sub-section (4), the following sub-sections shall be inserted, namely:—

"(4-A) Seats shall be reserved for the persons belonging to the Backward Classes of citizens in the council and the number of seats so reserved shall be as nearly as may be, fifty per cent of the total number of seats to be filled by direct election in the council.

(4-B) Seats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of citizens, which shall not be less than one third of the total number of seats reserved for the persons belonging to the Backward Classes of Citizens."

(2) in sub-section (5), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" shall be substituted.
PART-IV.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Amendment of section 2.

7. In section 2 of the Madurai City Municipal Corporation Act, 1971 (hereinafter in this Part referred to as the 1971 Act), after clause (2), the following clause shall be inserted, namely:

"(2-A) 'Backward Classes of Citizens' shall have the same meaning as defined in clause (2) of section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and Scheduled Tribes (Reservation of Seats in Educational Institutions and appointments or posts in the Services under the State) Act, 1993;"

Amendment of section 8.

8. In section 8 of the 1971 Act,—

(1) after the sub-sec. (4) the following sub-section shall be inserted, namely:

"(4-A) Sats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of citizens which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Backward Classes of citizens;"

(2) in sub-section (5), the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" shall be substituted.

JACOB MARATHIA GOVERNMENT GAZETTE EXTRAORDINARY
PART-WII: SYSTEM AND ORGANIZATION

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Amendment of section 2.

9. In section 2 of the Coimbatore City Municipal Corporation Act, 1981 (hereinafter in this Part referred to as the 1981 Act), after clause (2), the following clause shall be inserted, namely:

"(2-A) 'Backward Classes of citizens' shall have the same meaning as defined in clause (2) of section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and Scheduled Tribes (Reservation of Seats in Educational Institutions and appointments or posts in the Services under the State) Act, 1993;"

Amendment of section 5.

10. In section 5 of the 1981 Act,—

(1) after sub-section (4), the following sub-sections shall be inserted, namely:

"(4-A) Seats shall be reserved for the persons belonging to the Backward Classes of citizens in the council and the number of seats so reserved shall be, as nearly as may be, fifty per cent of the total number of seats to be filled by direct election in the council.

(4-B) Seats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of citizens which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Backward Classes of citizens;"

(2) in sub-section (5), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)", the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" shall be substituted.
PART VI.

AMENDMENTS TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

11. In section 2 of the Tiruchirappalli City Municipal Corporation Act, 1994 (hereinafter in this Part referred to as the Tiruchirappalli Corporation Act), for clause (a), the following clauses shall be substituted, namely:—

(a) ‘Backward Classes of citizens’ shall have the same meaning as defined in clause (a) of section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and Scheduled Tribes (Reservation of Seats in Educational Institutions and of appointments or posts in the Services under the State) Act, 1993;

(aa) ‘City of Tiruchirappalli’ or ‘City’ means the local area comprised in the Tiruchirappalli Municipality and includes any local area which after the date of the commencement of this Act, is included in the City but does not include any local area which after such date of the commencement is excluded from the city;”

12. In section 5 of the Tiruchirappalli Corporation Act,—

(1) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4-A) Seats shall be reserved for the persons belonging to the Backward Classes of citizens in the council and the number of seats so reserved shall be, as nearly as may be, fifty per cent of the total number of seats to be filled by direct election in the council.

(4-B) Seats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of citizens which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Backward Classes of citizens.”

(2) in sub-section (5), for the expression “(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)”, the expression “(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)” shall be substituted.

PART VII.

AMENDMENTS TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

13. In section 2 of the Tirunelveli City Municipal Corporation Act, 1994 (hereinafter in this Part referred to as the Tirunelveli Corporation Act), for clause (a), the following clauses shall be substituted, namely:—

(a) ‘Backward Classes of citizens’ shall have the same meaning as defined in clause (a) of section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and Scheduled Tribes (Reservation of Seats in Educational Institutions and of appointments or posts in the Services under the State) Act, 1993;

(aa) ‘City of Tirunelveli’ or ‘City’ means the local area comprised in the Tirunelveli Municipality and includes any local area which after the date of the commencement of this Act, is included in the City but does not include any local area which after such date of the commencement is excluded from the City;”
14. In section 5 of the Tirunelveli Corporation Act,—

(1) after sub-section (4), the following sub-sections shall be inserted, namely:—

"(4-A) Seats shall be reserved for the persons belonging to the Backward Classes of citizens in the Council and the number of seats so reserved shall be, as nearly as may be, fifty per cent of the total number of seats to be filled by direct election in the Council.

(4-B) Seats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of citizens, which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Backward Classes of citizens.";

15. In section 2 of the Salem City Municipal Corporation Act, 1994 (hereinafter in this Part referred to as the Salem Corporation Act, for clause (a), the following clauses shall be substituted, namely:—

"(a) 'Backward Classes of citizens' shall have the same meaning as defined in clause (a) of section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and Scheduled Tribes (Reservation of Seats in Educational Institutions and of appointments or posts in the Services under the State) Act, 1993;

(aa) 'City of Salem' or 'City' means the local area comprised in the Salem Municipality and includes any local area which after the date of the commencement of this Act, is included in the City but does not include any local area which after such date of the commencement is excluded from the City;";

16. In section 5 of the Salem Corporation Act,—

(1) after sub-section (4), the following sub-sections shall be inserted, namely:—

"(4-A) Seats shall be reserved for the persons belonging to the Backward Classes of citizens in the Council and the number of seats so reserved shall be, as nearly as may be, fifty per cent of the total number of seats to be filled by direct election in the Council.

(4-B) Seats shall be reserved for women belonging to the Backward Classes of citizens from among the seats reserved for the persons belonging to the Backward Classes of citizens which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Backward Classes of citizens;"

(2) in sub-section (5), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)", the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens) shall be substituted.
PART IX.

AMENDMENT TO THE TAMIL NADU MUNICIPAL CORPORATION LAWS
(AMENDMENT AND SPECIAL PROVISION) ACT, 1994.

17. In section 121 of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994, for the words "and two shall be reserved for women," the words "two shall be reserved for women and such number of offices of Mayor not exceeding fifty per cent of the total number of office of the Mayor as may be prescribed, shall be reserved for the persons belonging to the Backward Classes of citizens" shall be substituted.

(By order of the Governor)

M. MUNI RAMAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 30th December 1995 and is hereby published for general information:

ACT No. 46 OF 1995.

An Act further to amend the Laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows:

PART-I.
PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendments) Act, 1995.
(2) It shall come into force at once.

PART-II.
AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 414 of the Madras City Municipal Corporation Act, 1919, in sub-section (2), for the expression “up to the 31st day of December 1995”, the expression “up to the 30th day of June 1996” shall be substituted.

PART-III.
AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

3. In section 375 of the Tamil Nadu District Municipalities Act, 1920, in sub-section (2), for the expression “up to the 31st day of December 1995”, the expression “up to the 30th day of June 1996” shall be substituted.

PART-IV.
AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. In section 510-A of the Madurai City Municipal Corporation Act, 1971, in sub-section (2), for the expression “up to the 31st day of December 1995”, the expression “up to the 30th day of June 1996” shall be substituted.

PART-V.
AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

5. In section 511-A of the Coimbatore City Municipal Corporation Act, 1981, in sub-section (2), for the expression “up to the 31st day of December 1995”, the expression “up to the 30th day of June 1996” shall be substituted.
PART-VI.

AMENDMENTS TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 10.

6. In section 10 of the Tiruchirappalli City Municipal Corporation Act, 1994,—

(1) in sub-section (2), for the expression "on or before the 31st day of December 1995", the expression "on or before the 30th day of June 1996" shall be substituted;

(2) in sub-section (5), for the expression "up to the 31st day of December 1995", the expression "up to the 30th day of June 1996" shall be substituted.

PART-VII.

AMENDMENTS TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 10.

7. In section 10 of the Tirunelveli City Municipal Corporation Act, 1994,—

(1) in sub-section (2), for the expression "on or before the 31st day of December 1995", the expression "on or before the 30th day of June 1996" shall be substituted;

(2) in sub-section (5), for the expression "up to the 31st day of December 1995", the expression "up to the 30th day of June 1996" shall be substituted.

PART-VIII.

AMENDMENTS TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 10.

8. In section 10 of the Salem City Municipal Corporation Act, 1994,—

(1) in sub-section (2), for the expression "on or before the 31st day of December 1995", the expression "on or before the 30th day of June 1996" shall be substituted;

(2) in sub-section (5), for the expression "up to the 31st day of December 1995", the expression "up to the 30th day of June 1996" shall be substituted.

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th June 1996 and is hereby published for general information:—

ACT No. 16 OF 1996.

An Act further to amend the Laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1996.

(2) It shall come into force at once.

PART II.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 414 of the Madras City Municipal Corporation Act, 1919, in sub-section (2), for the expression “up to the 30th day of June 1996 and no longer”, the expression “upto the 31st day of December 1996 or for such shorter period as the State Government may, by notification, specify in this behalf” shall be substituted.

PART III.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

3. In section 375 of the Tamil Nadu District Municipalities Act, 1920, in sub-section (2), for the expression “up to the 30th day of June 1996 and no longer”, the expression “upto the 31st day of December 1996 or for such shorter period as the State Government may, by notification, specify in this behalf” shall be substituted.

PART IV.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.
PART V.
AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

5. In section 511-A of the Coimbatore City Municipal Corporation Act, 1981, in sub-section (2), for the expression “upto the 30th day of June 1996 and no longer”, the expression “upto the 31st day of December 1996 or for such shorter period as the Government may, by notification, specify in this behalf” shall be substituted.

PART VI.
AMENDMENTS TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

6. In section 10 of the Tiruchirappalli City Municipal Corporation Act, 1994—

(1) in sub-section (2), for the expression “on or before the 30th day of June 1996”, the expression “on or before the 31st day of December 1996” shall be substituted;

(2) in sub-section (5), for the expression “upto the 30th day of June 1996 and no longer”, the expression “upto the 31st day of December 1996 or for such shorter period as the Government may, by notification, specify in this behalf” shall be substituted.

PART VII.
AMENDMENTS TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

7. In section 10 of the Tirunelveli City Municipal Corporation Act, 1994—

(1) in sub-section (2), for the expression “on or before the 30th day of June 1996”, the expression “on or before the 31st day of December 1996” shall be substituted;

(2) in sub-section (5), for the expression “upto the 30th day of June 1996 and no longer”, the expression “upto the 31st day of December 1996 or for such shorter period as the Government may, by notification, specify in this behalf” shall be substituted.
8. In section 10 of the Salem City Municipal Corporation Act, 1994—

(1) in sub-section (2), for the expression "on or before the 30th day of June 1996", the expression "on or before the 31st day of December 1996" shall be substituted.

(2) in sub-section (9), for the expression "upto the 30th day of June 1996 and no longer", the expression "upto the 31st day of December 1996 or for such shorter period as the Government may, by notification, specify in this behalf" shall be substituted.

(By order of the Governor)

M. MUNIRAMAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th June 1996 and is hereby published for general Information:—

ACT No. 17 OF 1996.

An Act further to amend the laws relating to Municipalities and Municipal Corporations in the State of Tamil Nadu.

WHEREAS under Article 243-T of the Constitution of India, the Legislature of the State have been empowered to make suitable provision for reservation of seats in any Municipality or Offices of Chair-persons in the Municipalities for Backward Classes of citizens;

AND WHEREAS a policy decision was taken by the Government of Tamil Nadu to provide reservation for Backward Classes of citizens in the wards of the Town Panchayats, Municipalities and Municipal Corporations and of the offices of chair-persons of Town Panchayats, Municipalities and Municipal Corporations in this State;


AND WHEREAS provisions which were made in Tamil Nadu Panchayats Act, 1994 by the Tamil Nadu Panchayats (Second Amendment) Act, 1995 (Tamil Nadu Act 30 of 1995) providing reservation of fifty per cent of the wards at each level of Panchayats and of the Offices of Presidents of Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats in this State for Backward Classes of citizens had been challenged and the High Court, Madras, in its judgment dated the 3rd April 1996 in W.P. No. 14637 of 1995, etc. has struck down the provisions of the said Act providing reservation for Backward Classes of citizens and all notifications issued under the said Act affecting reservation in favour of Backward Classes of citizens;

AND WHEREAS it is felt that provisions made for reservation of seats and offices of Chair-persons for Backward Classes of citizens in the Town Panchayats, the Municipalities and Municipal Corporations are likely to be struck down if challenged before the courts as in the case of reservations made in the Panchayats;

AND WHEREAS the State Government have taken a policy decision to conduct the elections for the Town Panchayats, Municipalities and Municipal Corporations in this State at the earliest possible time;

AND WHEREAS in order to complete the process of elections to all Town Panchayats, Municipalities and Municipal Corporations in the State, there is no other alternative for the time being except to omit the provisions relating to the reservation for Backward Classes of citizens made in the laws relating to Municipalities and Municipal Corporations;

AND WHEREAS it is considered necessary to amend the laws relating to Municipalities and Municipal Corporations suitably;

BE IT ENACTED by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 1996.

2. (1) It shall come into force at once.

(A Group) IV-2 Ex. 561-4
PART II.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

2. In section 3 of the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the 1920 Act), clause (2-A) shall be omitted.

3. In section 3-I of the 1920 Act,—

(1) sub-sections (2-A) and (2-B) shall be omitted;

(2) in sub-section (2), for the expression “(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)”, the expression “(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" shall be substituted;

(3) sub-section (4-A) shall be omitted;

(4) in sub-section (5), for the expression “(including the number of offices reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)”, the expression “(including the number of offices reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)” shall be substituted.

4. In section 7 of the 1920 Act,—

(1) sub-sections (6-A) and (6-B) shall be omitted;

(2) in sub-section (7), for the expression “(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)”, the expression “(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)” shall be substituted;

(3) sub-section (8-A) shall be omitted;

(4) in sub-section (9), for the expression “(including the number of offices reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)”, the expression “(including the number of offices reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)” shall be substituted.

PART III.

AMENDMENTS TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

5. In section 3 of the Madras City Municipal Corporation Act, 1919 (hereinafter referred to as the 1919 Act), clause (2-A) shall be omitted.

6. In section 5 of the 1919 Act,—

(1) sub-sections (4-A) and (4-B) shall be omitted;

(2) in sub-section (5), for the expression “(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)”, the expression “(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)” shall be substituted.
PART IV.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

7. In section 2 of the Madurai City Municipal Corporation Act, 1971 (hereinafter in this Part referred to as the 1971 Act), clause (2-A) shall be omitted.

8. In section 5 of the 1971 Act,—
   (1) sub-sections (4-A) and (4-B) shall be omitted;
   (2) in sub-section (5), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward classes of citizens)" the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" shall be substituted.

PART V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

9. In section 2 of the Coimbatore City Municipal Corporation Act, 1981 (hereinafter in this Part referred to as the 1981 Act), clause (2-A) shall be omitted.

10. In section 5 of the 1981 Act,—
    (1) sub-sections (4-A) and (4-B) shall be omitted;
    (2) in sub-section (5), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" shall be substituted.

PART VI.

AMENDMENTS TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

11. In section 2 of the Tiruchirappalli City Municipal Corporation Act, 1994 (hereinafter in this Part referred to as the Tiruchirappalli Corporation Act), clause (a) shall be omitted.

12. In section 5 of the Tiruchirappalli Corporation Act,—
    (1) sub-sections (4-A) and (4-B) shall be omitted;
    (2) in sub-section (5), for the expression "(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)" the expression "(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)" shall be substituted.

PART VII.

AMENDMENTS TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

13. In section 2 of the Tirunelveli City Municipal Corporation Act, 1994 (hereinafter in this Part referred to as the Tirunelveli Corporation Act), clause (a) of section 2 shall be omitted.

14. In section 5 of the Tirunelveli Corporation Act,—
    (1) sub-sections (4-A) and (4-B) shall be omitted;
(2) in sub-section (5), for the expression “(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)”, the expression “(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)” shall be substituted.

PART VIII.
AMENDMENTS TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 2. 15. In section 2 of the Salem City Municipal Corporation Act, 1994 (hereinafter in this Part referred to as the Salem Corporation Act), clause (a) shall be omitted.

Amendment of section 5. 16. In section 5 of the Salem Corporation Act,——

(1) sub-sections (4-A) and (4-B) shall be omitted;

(2) in sub-section (5), for the expression “(including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of citizens)”, the expression “(including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes)” shall be substituted.

PART IX.
AMENDMENT TO THE TAMIL NADU MUNICIPAL CORPORATION LAWS (AMENDMENT AND SPECIAL PROVISION) ACT, 1994.

Amendment of section 121. 17. In section 121 of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994, for the words “two shall be reserved for women” and such number of offices of Mayor not exceeding fifty percent of the total number of office of the Mayor as may be prescribed, shall be reserved for the persons belonging to the Backward Classes of citizens”, the words “and two shall be reserved for women” shall be substituted.

(By order of the Governor)

M. MUNIRAMAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th August, 1996 and is hereby published for general information:

ACT No. 22 OF 1996.

An Act further to amend the laws relating to the municipalities and municipal corporations in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows:

"PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Third Amendment) Act, 1996.

(2) It shall come into force at once.

"PART II.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

2. In section 3-C of the Tamil Nadu District Municipalities Act, 1920, the following shall be substituted:

(1) in sub-section (2), the proviso to clause (a) shall be omitted;
(2) for sub-section (3), the following sub-section shall be substituted, namely:

"(3) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the town panchayat."

3. In section 7 of the 1920 Act, the following shall be substituted:

(1) in sub-section (3), the proviso to clause (a) shall be omitted;
(2) for sub-section (4), the following sub-section shall be substituted, namely:

"(4) The persons referred to in sub-section (3) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the Council."

4. In section 12 of the 1920 Act, in sub-section (3), for the expression "other than the Chairman", the expression "other than the persons referred to in sub-section (2) of section 7 of this Act" shall be substituted.

5. In section 23 of the 1920 Act, the following section shall be substituted:

"A Standing Committee.—(1) A council may, with the previous approval of the State Government, constitute such number of Standing Committees of necessary strength for the purpose of exercising such powers, duties or functions as may be assigned to them or may appoint individual committees or committees to enquire into and report on any matter which may be assigned to them.

Provided that nothing contained in this sub-section shall apply to the Taxation Appeals Committee referred to in section 23-A.

(2) The composition of Standing Committees and the method of appointment of Chairman and the term of office of members and Chairman of Standing Committees shall be such as may be prescribed."
Amendment of section 23-A.

6. In section 23-A of the 1920 Act, in clause (1), for the expression "and four councillors elected by the council", the expression "and four councillors three of whom shall be elected by the council from among themselves and one person nominated by the Chairman from among the persons referred to in sub-section (3) of section 7" shall be substituted.

Amendment of section 43-C.

7. In section 43-C of the 1920 Act, in sub-section (2), for the expression "and the conditions under which such deposits may be forfeited" the expression "the conditions under which such deposits may be forfeited and the maximum amount of expenditure which may be incurred by candidates standing for election as councillor or chairman" shall be substituted.

Amendment of section 31-B.

8. In section 31-B of the 1920 Act, in clause (a), for the expression "as councillor", the expression "as chairman or councillor" shall be substituted.

Amendment of Schedule X.

9. In Schedule X of the 1920 Act, after item 15 and the entries relating thereto, the following items and entries shall be added, namely:


17. Regulation of land use and construction of buildings.

18. Fire services."

PART III.

AMENDMENTS TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

10. In section 3 of the Madras City Municipal Corporation Act, 1919, (hereinafter referred to as the 1919 Act),—

(a) in clause (26-B), for the expression "section 6-F", the expression "section 5A" shall be substituted;

(b) clause (28) shall be omitted.

11. In section 5 of the 1919 Act,—

(1) in sub-section (2),—

(a) the proviso to clause (a) shall be omitted.

(b) for clause (c) including the proviso there-to, the following clause shall be substituted, namely:

"(c) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the Corporation.");

(c) clause (d) shall be omitted.

(2) after sub-section (2), the following sub-section shall be inserted, namely:

"(2-A) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council."

12. For section 5-A of the 1919 Act, the following section shall be substituted, namely:—

"5A. Constitution of Wards Committees.—(1) There shall be constituted by the State Government, by notification, such number of ward's committees comprising territorial area of such number of wards as may be specified in the notification with the territorial area of the corporation.

(2) Each ward's committee shall consist of—

(a) all the councillors of the corporation representing the ward's within the territorial area of the ward's committee; and
(b) the person, if any nominated by the State Government under clause (a) of sub-section (2) of section 5, if his name is registered as a voter within the territorial area of the ward's committee.

(3) The State Government may, after consultation with the corporation from time to time, by notification, alter the name, increase or diminish the area of any wards committee specified in the notification issued under sub-section (1)".

13. For section 6-A of the 1919 Act, the following section shall be substituted, namely:

"6-A. Constitution of Standing Committees.—(1) There shall be constituted by the State Government, by notification, such number of Standing Committees not exceeding three as may be specified in the notification for the purpose of exercising such powers, discharging such duties or performing such functions as the Council may delegate to them.

(2) The composition of Standing Committees and the method of appointment of Chairman and the term of office of members and Chairman of Standing Committees shall be such as may be prescribed".

14. In the 1919 Act, sections 6-B, 6-C, 6-D, 6-E and 6-F shall be omitted.

15. For section 6-G of the 1919 Act, the following section shall be substituted, namely:

"6-G. Election and term of office of chairman of wards committee.—

(1) The Chairman of the Wards Committee shall be elected by the councillors of the Wards Committee from among themselves after each ordinary election to the council in such manner as may be prescribed.

(2) The Chairman of the Wards Committee shall hold office till the duration of the Wards Committee.

(3) Any casual vacancy in the office of the Chairman of the Wards Committee shall be filled up in such manner as may be prescribed and the Chairman elected in any such casual vacancy shall hold office only so long as the person in whose place he is elected would have been entitled to hold the office, if the vacancy had not occurred".

16. In section 6-H of the 1919 Act:

(1) for sub-section (1), the following sub-section shall be substituted, namely:

"(1) Subject to the provisions of this Act and the rules made thereunder, the Council may delegate such powers and duties as it deems fit to a Wards Committee";

(2) sub-sections (2) and (3) shall be omitted.

17. In section 32 of the 1919 Act, in sub-section (1), for the expression "clauses (b), (c) and (d)", the expression "clauses (b) and (c)" shall be substituted.

18. In section 34 of the 1919 Act, for the expression "clauses (b), (c) and (d)" wherever it occurs, the expression "clauses (b) and (c)" shall be substituted.

19. In the 1919 Act, after section 45, the following section shall be inserted, namely:

"45-A. Construction of references to Divisions.—In this Act, wherever the expression "Division" or "Divisions" and "territorial Divisions" occur, it shall be deemed to refer to "Ward" or "Wards" respectively."
20. In section 53 of the 1919 Act, in sub-section (1), in the portion, for the expression "clauses (b), (c) or (d)" the expression "clauses (b) or (c)" shall be substituted. 

24. In section 54-A of the 1919 Act, in sub-section (1), for the expression "election of a Councillor" the expression "election of Mayor or a Councillor" shall be substituted. 

22. In section 54-B of the 1919 Act, in sub-section (1), in clause (a) for the expression "as a councillor" the expression "as Mayor or a Councillor" shall be substituted. 

23. In section 59 of the 1919 Act, in sub-section (2), in clause (c), for the expression "the conditions under which such deposits may be forfeited", the expression "the conditions under which such deposits may be forfeited and the maximum amount of expenditure which may be incurred by the candidates standing for election as Councillor or Mayor" shall be substituted. 

24. In the 1919 Act, Schedules IX and X shall be omitted. 

25. In Schedule XI of the 1919 Act, after item 15 and the entries relating thereto the following items and entries shall be added, namely:—

17. Regulation of land use and construction of buildings. 
18. Fire services."

PART IV.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Tamil Nadu 26. In section 2 of the Madurai City Municipal Corporation Act, 1971 Amendment Act 15 of 1971 (hereinafter in this part referred to as the 1971 Act),—

(a) in clause (42-A), for the expression "section 10-A", the expression "section 5-A" shall be substituted; 

(b) clause (3) shall be omitted, 

27. In section 5 of the 1919 Act,—

(1) in sub-section (1),—

(a) the proviso to clause (a) shall be omitted; 

(b) for clause (b) including the proviso thereto, the following clause shall be substituted, namely:—

"(c) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the corporation;"

(c) clause (c) shall be omitted, 

(2) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2-A) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council."

28. For section 5-A of the 1971 Act, the following section shall be substituted, namely:—

"5-A. Constitution of Wards Committees.—(1) There shall be constituted by the Government, by notification, such number of wards committees comprising territorial area of such number of wards as may be specified in the notification within the territorial area of the corporation."
(2) Each wards committee shall consist of—
(a) all the councillors of the corporation representing the wards within the territorial area of the wards committee; and
(b) the person, if any, nominated by the Government under clause (a) of sub-section (2) of section 5, if his name is registered as a voter within the territorial area of the wards committee.

(3) The Government may, after consultation with the corporation from time to time, by notification, alter the name, increase or diminish the area of any wards committee specified in the notification issued under sub-section (1).

29. In section 6 of the 1971 Act, for sub-section (1), the following sub-section shall be substituted, namely:

"(1) There shall be constituted by the Government, by notification, such number of standing committees not exceeding three as may be specified in the notification for the purpose of exercising such powers, discharging such duties or performing such functions as the council may delegate to them.

(1-A) The composition of Standing Committees and the method of appointment of Chairman and the term of office of members and Chairman of standing committees shall be such as may be prescribed.".

30. Sections 7, 8, 9, 10 and 10-A other than section 9-A of the 1971 Act shall be omitted.

31. For section 10-B of the 1971 Act, the following section shall be substituted, namely:

"10-B. Election and term of office of Chairman of Wards Committee.—

(1) The Chairman of the Wards Committee shall be elected by the councillors of the Wards Committee from among themselves after each ordinary election to the council in such manner as may be prescribed.

(2) The Chairman of the Wards Committee shall hold office till the duration of the Wards Committee.

(3) Any casual vacancy in the office of the Chairman of the Wards Committee shall be filled up in such manner as may be prescribed and the Chairman elected in any such casual vacancy shall hold office only so long as the person in whose place he is elected would have been entitled to office, if the vacancy had not occurred.

32. In section 10-C of the 1971 Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:

"(1) Subject to the provisions of this Act and the rules made thereunder, the council may delegate such powers and duties as it deems fit to a Wards Committee;"

(b) sub-sections (2) and (3) shall be omitted.

33. In section 33 of the 1971 Act, in sub-section (1), for the expression "clauses (b), (c) and (d)", the expression "clauses (b) and (c)" shall be substituted.

34. In section 35 of the 1971 Act, for the expression "clauses (b), (c) and (d)" wherever it occurs, the expression "clauses (b) and (c)" shall be substituted.

35. In section 57 of the 1971 Act, in sub-section (1), in the opening portion, for the expression "clauses (b), (c) or (d)", the expression "clause (b) or (c)" shall be substituted.

36. In section 60-A of the 1971 Act, in sub-section (1), for the expression "election of a councillor", the expression "election of Mayor or a Councillor" shall be substituted.

37. In section 60-B of the 1971 Act, in sub-section (1), in clause (e), for the expression "as a councillor", the expression "as Mayor or a Councillor" shall be substituted.
38. In section 66 of the 1971 Act, in sub-section (2), in clause (b), for the expression “and conditions under which such deposits may be forfeited”, the expression “the conditions under which such deposits may be forfeited and the maximum amount of expenditure which may be incurred by the candidates standing for election as Councillor or Mayor” shall be substituted.

39. In the 1971 Act, Schedules VIII and IX shall be omitted.

40. In Schedule X of the 1971 Act, after item 15 and the entries relating thereto, the following items and entries shall be added, namely:—

17. Regulation of land use and construction of buildings.
18. Fire Services”.

PART V

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

41. In section 2 of the Coimbatore City Municipal Corporation Act, 1981 (hereinafter in this part referred to as the 1981 Act),—

(a) in clause (42-A), for the expression “section 10-A” the expression “section 5 A” shall be substituted;

(b) clause (45) shall be omitted.

42. In section 5 of the 1981 Act,—

(1) in sub-section (2),—

(a) the proviso to clause (a) shall be omitted;

(b) for clause (c), including the proviso thereto, the following clause shall be substituted, namely:—

“(c) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the Corporation.”;

(c) clause (d) shall be omitted;

(2) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2-A). The person referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council.”.

43. For section 5-A of the 1981 Act, the following section shall be substituted, namely:—

“5-A. Constitution of Wards Committees.—(1) There shall be constituted by the Government, by notification, such number of wards committees comprising territorial area of such number of wards as may be specified in the notification within the territorial area of the corporation.

(2) Each wards committee shall consist of—

(a) all the councillors of the corporation representing the wards within the territorial area of the wards committee; and

(b) the persons, if any, nominated by the Government under clause (a) of sub-section (2) of section 5, if his name is registered as a voter within the territorial area of the wards committee;

(3) The Government may, after consultation with the corporation from time to time, by notification, alter the name, increase or diminish the area of any wards committee specified in the notification issued under sub-section (1).”.

44. In section 6 of the 1981 Act, for sub-section (1), the following sub-sections shall be substituted, namely:—
"(1) There shall be constituted by the Government, by notification, such number of Standing Committees not exceeding three as may be specified in the notification for the purpose of exercising such powers, discharging such duties or performing such functions as the council may delegate to them.

(1-A) The composition of Standing Committees and the method of appointment of Chairman and the term of office of members and Chairman of Standing Committees shall be such as may be prescribed."

45. Sections 7, 8, 9, 10 and 10-A other than section 9-A of the 1981 Act shall be omitted.

46. For section 10-B of the 1981 Act, the following section shall be substituted, namely:—

"10-B. Election and term of office of Chairman of Wards Committee—

(1) The Chairman of the Wards Committee shall be elected by the councillors of the Wards Committee from among themselves after each ordinary election to the council in such manner as may be prescribed.

(2) The Chairman of the Wards Committee shall hold office till the duration of the Wards Committee.

(3) Any casual vacancy in the office of the Chairman of the Wards Committee shall be filled up in such manner as may be prescribed and the Chairman elected in any such casual vacancy shall hold office only so long as the person in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred."

47. In section 10-C of the 1981 Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Subject to the provisions of this Act and the rules, made thereunder, the Council may delegate such powers and duties as it deems fit to a Wards Committee:—

(b) sub-sections (2) and (3) shall be omitted."

48. In section 34 of the 1981 Act, in sub-section (1), for the expression "clauses (b), (c) and (d)" the expression "clauses (b) and (c)" shall be substituted.

49. In section 36 of the 1981 Act, for the expression "clauses (b), (c) and (d)" wherever it occurs, the expression "clauses (b) and (c)" shall be substituted.

50. In the 1981 Act, after section 51, the following section shall be inserted, namely:—

"51-A. Construction of references to Divisions.—In this Act, wherever the expression "Division" or "Divisions" occur it shall be deemed to refer to the "Ward" or "Wards" respectively."
amendment of
section 68.

54. In section 68 of the 1981 Act, in sub-section (2), in clause (b), for the expression “and conditions under which such deposits may be forfeited”, the expression “the conditions under which such deposits may be forfeited and the maximum amount of expenditure which may be incurred by the candidates standing for election as Councillor or Mayor” shall be substituted.

omission of
Schedules
III and IX;

55. In the 1981 Act, Schedules VIII and IX shall be omitted.

amendment of
schedule XI.

56. In Schedule X of the 1981 Act, after item 15 and the entries relating thereto, the following items and entries shall be added, namely:

17. Regulation of land use and construction of buildings.
18. Fire Services.

PART VI.

AMENDMENT TO THE TAMIL NADU MUNICIPAL CORPORATION LAWS (AMENDMENT AND SPECIAL PROVISION) ACT, 1994.

Substitution of
section 121.

57. For section 121 of the Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) Act, 1994, the following section shall be substituted, namely:

121. Reservation of the offices of Mayors for the members of the Scheduled Castes or the Scheduled Tribes and for women.—(a) The offices of the Mayors of the Corporations in this State shall be reserved for the persons belonging to the Scheduled Castes or the Scheduled Tribes and the number of offices so reserved shall bear, as nearly as may be, the same proportion to the total number of offices in all the Corporations in the State as the population of the Scheduled Castes in all the Corporations in the State bears to the total population of all the Corporations in the State:

Provided that where no office of Mayor can be reserved for the persons belonging to the Scheduled Castes or the Scheduled Tribes based on the total percentage of population of the Scheduled Castes and the Scheduled Tribes in all the Corporations, one office of Mayor of a Corporation having the highest percentage of population of the Scheduled Castes and the Scheduled Tribes shall be reserved for women belonging to the Scheduled Castes or the Scheduled Tribes out of the total number of offices of Mayors reserved for women under clause (b):

(b) The offices of the Mayors in the State shall be reserved for women and the number of offices so reserved for women shall not be less than one-third of the total number of offices of the Mayors in the State:

Provided that the offices of the Mayors reserved under this section shall be allotted by rotation to different municipal corporations in the State in such manner as may be prescribed before the ordinary elections to the municipal corporations in the State.

PART VII.

AMENDMENTS TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

58. In section 5 of the Tiruchirappalli City Municipal Corporation Act, 1994, (a) the proviso to clause (a) shall be omitted:
(b) for clause (c) including the proviso thereto, the following clause shall be substituted, namely:

"(c) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the corporation."

(c) clause (d) shall be omitted.

(2) after sub-section (2), the following sub-section shall be inserted, namely:

"(2-A) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council."

PART-VIII.

AMENDMENTS TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

59. In section 5 of the Tirunelveli City Municipal Corporation Act, 1994,—

(1) in sub-section 2,—

(a) the proviso to clause (a) shall be omitted;

(b) for clause (c) including the proviso thereto, the following clause shall be substituted, namely:

"(c) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the corporation."

(c) clause (d) shall be omitted.

(2) after sub-section (2), the following sub-section shall be inserted, namely:

"(2-A) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council."

PART IX.

AMENDMENTS TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.

60. In section 5 of the Salem City Municipal Corporation Act, 1994,—

(1) in sub-section 2,—

(a) the proviso to clause (a) shall be omitted;

(b) for clause (c) including the proviso thereto, the following clause shall be substituted, namely:

"(c) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the corporation."

(c) clause (d) shall be omitted.

(2) after sub-section (2), the following sub-section shall be inserted, namely:

"(2-A) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council."

(By order of the Governor.)

A. K. RAJAN,
Secreatr, Government Law Department

This page is prepared by the Commissioner on behalf of the Government of Tamil Nadu, of Stationery and Printing, Madras
Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 30th August 1996 and is hereby published for general information:

ACT No. 26 OF 1996.

An Act further to amend the laws relating to the Municipalities and Municipal Corporations in the State of Tamil Nadu.

By it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Fourth Amendment) Act, 1996.

(2) It shall come into force at once.

PART II.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

2. In section 43-C of the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the 1920 Act), in the proviso to sub-section (2), for the expression "shall not exceed one hundred rupees", the expression "shall not exceed three thousand rupees" shall be substituted.

3. In section 303 of the 1920 Act, in sub-section (2), clause (b) including the proviso shall be omitted.
PART III.

AMENDMENT TO THE MADRAS CITY MUNICIPAL CORPORATION ACT, 1919.

Amendment of section 59.
4. In section 59 of the Madras City Municipal Corporation Act, 1919, in subsection (2), in clause (c), in the proviso, for the expression "shall not exceed one hundred rupees", the expression "shall not exceed six thousand rupees" shall be substituted.

PART IV.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Amendment of section 66.
5. In section 66 of the Madurai City Municipal Corporation Act, 1971, in subsection (2), in clause (b), in the proviso, for the expression "shall not exceed one hundred rupees", the expression "shall not exceed six thousand rupees" shall be substituted.

PART V.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Amendment of section 68.
6. In section 68 of the Coimbatore City Municipal Corporation Act, 1981, in subsection (2), in clause (b), in the proviso, for the expression "shall not exceed one hundred rupees", the expression "shall not exceed six thousand rupees" shall be substituted.

(By order of the Governor)

A. K. RAJAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th February 1997 and is hereby published for general information:

ACT No. 3 OF 1997.

An Act further to amend the laws relating to the Municipalities and Municipal Corporations in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth year of the Republic of India as follows:

PART I.
PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1997.

(2)(a) Sections 12, 24 and 35 shall be deemed to have come into force on the 18th day of October 1996.

(b) Sections 2, 3, 5, 6, 9, 10, 14, 21, 22, 26, 32, 33, 37, 43, 44 and 45 shall be deemed to have come into force on the 14th day of November 1996.

(c) Sections 4, 7, 9, 11, 13, 14 to 20, 23, 25, 27 to 31, 34, 36 and 38 to 42 shall be deemed to have come into force on the 27th day of December 1996.

PART II.
AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

2. In section 3-C of the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the 1920 Act), in sub-section (2), clause (a) shall be omitted.

3. In section 7 of the 1920 Act, in sub-section (3), clause (a) shall be omitted.

4. In section 23-A of the 1920 Act, in clause (1), for the expression "and four councillors three of whom shall be elected by the council from among themselves and one person nominated by the Chairman from among the persons referred to in sub-section (3) of section 7", the expression "and four councillors selected by the council" shall be substituted.

5. In section 24-B of the 1920 Act, in sub-section (2), clause (b) shall be omitted.

6. In section 50-A of the 1920 Act,—

(i) in sub-section (1)—

(i) the expression "and every person nominated under clause (a) of sub-section (2) of section 3-C or clause (a) of sub-section (3) of section 7, as the case may be", shall be omitted;

(ii) for the expression, "elected as a councillor of nominated under clause (a) of sub-section (2) of section 3-C or under clause (a) of sub-section (3) of section 7, as representative in”, the expression "elected as a councillor of" shall be substituted.
(2) in sub-section (2), the expression “or sits as a representative nominated under clause (a) of sub-section (2) of section 3-C or under clause (a) of sub-section (3) of section 7” shall be omitted.

7. After section 117 of the 1920 Act, the following section shall be inserted, namely:

“117-A. Power to assess in case of escape from assessment:— Notwithstanding anything to the contrary contained in this Act or the rules made thereunder if for any reason any person liable to pay any of the taxes or fees leviable under this Chapter has escaped assessment in any half-year or year or at a rate lower than the rate at which he is assessable, or, in the case of property tax, has not been duly assessed in any half-year or year consequent on the building or land concerned having escaped proper determination of its annual value the commissioner may, at any time within six years from the date on which such person should have been assessed serve on such person a notice assessing him to the tax or fee and demanding payment thereof, within fifteen days from the date of such service; and the provisions of this Act and the rules made thereunder shall so far as may be apply as if the assessment was made in the half year or year to which the tax or fee relates”.

8. In section 375 of the 1920 Act, for sub-section (2), the following sub-section shall be substituted, namely:

“(2) The Special Officers appointed under sub-section (1) in respect of Courtallam and Bhavaniisagar municipalities and Yercaud Town Panchayat shall hold office up to the 30th day of June 1997 or for such shorter period as the State Government may, by notification specify in this behalf”.

PART III.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

9. In section 5 of the Chennai Municipal Corporation Act, 1919 (hereinafter in this part referred to as the 1919 Act) in sub-section (2), clause (a) shall be omitted.

10. In section 5-A of the 1919 Act, in sub-section (2), clause (b) shall be omitted.

11. In section 6-A of the 1919 Act, in sub-section (1), for the words “not exceeding three” the words “not exceeding six” shall be substituted.

12. In section of the 1919 Act, for sub-section (3), the following sub-sections shall be substituted, namely:

“(3) The Deputy Mayor shall hold office for a period of five years from the date of his election and he shall continue as such Deputy Mayor, provided that in the meantime he does not cease to be a councillor.

(4) Any casual vacancy in the office of the Deputy Mayor shall be filled by a fresh election held in accordance with such procedure as may be prescribed and a person elected as Deputy Mayor if any such vacancy shall enter upon office forthwith and hold office only so long as the person in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.”
13. After section 37 of the 1919 Act, the following section shall be inserted, namely:

"37-A. Entrustment of additional functions to Mayor:— The State Government may, subject to the provisions of this Act and the rules made thereunder by notification, entrust to the Mayor such additional functions as it may deem necessary for carrying out the purposes of this Act".

14. In section 53-A of the 1919 Act,—

(1) in sub-section(1),—

(i) the expression "and every person nominated under clause (a) of sub-section (2) of section 5," shall be omitted;

(ii) for the expression,—

"elected as a councillor of nominated under clause (a) of sub-section (2) of section 5 as a representative in", the expression "elected as a councillor of " shall be substituted;

(2) in sub-section (2), the expression "or sits as a representative nominated under clause (a) of sub-section (2) of section 5," shall be omitted.

15. For section 78 of the 1919 Act, the following section shall be substituted, namely:

"78. Powers of several authorities to sanction estimates:—The monetary limit for sanction of any estimate by several municipal authorities of the corporation shall be such as may be prescribed and such monetary limit shall not exceed fifty lakhs of rupees".

16. Section 79 of the 1919 Act, shall be omitted.

17. In section 80 of the 1919 Act, for sub-section (2), the following sub-section shall be substituted, namely:

"(2) No contract involving an expenditure exceeding the monetary limit prescribed under section 78 shall be made by the municipal authorities of the corporation otherwise than as may be prescribed."

18. For section 82 of the 1919 Act, the following section shall be substituted, namely:

"82. Invitation of tenders:—(1) At least seven days before entering into any contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding ten thousand rupees the Commissioner shall give notice by advertisement inviting tenders for such contract.

(2) The Commissioner on receipt of the tenders in respect of any contract made in pursuance of the notice given under sub-section (1) may, subject to the provision of section 80 and the rules made thereunder, accept the tender after following the procedure as may be prescribed.".

19. In section 85 of the 1919 Act, in sub-section (3), for clause (c), the following clause shall be substituted, namely:

"(c) Appointments to all posts included in Class III and in Class IV and to all other posts not so included shall be made by the appointments Committee consisting of the Mayor, the Commissioner and two councillors elected by the council, which shall be established for the corporation subject to the by-laws if any, made by the council."

20. In section 137-B of the 1919 Act, for the expression "three years", the expression "six years" shall be substituted.
PART IV

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

21. In section 5 of the Madurai City Municipal Corporation Act, 1971 (hereinafter in this part referred to as the 1971 Act), in sub-section (2), clause (a) shall be omitted.

22. In section 5-A of the 1971 Act, in sub-section (3), clause (b) shall be omitted.

23. In section 6 of the 1971 Act, in sub-section (1), for the expression "not exceeding three", the expression "not exceeding six" shall be substituted.

24. In section 30 of the 1971 Act, for sub-section (3), the following sub-sections shall be substituted:

(3) The Deputy Mayor shall hold office for a period of five years from the date of his election and he shall continue as such Deputy Mayor, provided that in the meantime he does not cease to be a councillor.

(4) Any casual vacancy in the office of the Deputy Mayor shall be filled by a fresh election held in accordance with such procedure as may be prescribed and a person elected as Deputy Mayor in any such vacancy shall enter upon office forthwith and hold office only so long as the person in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred.

25. After section 38 of the 1971 Act, the following section shall be inserted, namely:

38-A. Entrustment of additional functions to Mayor.-- The Government may, subject to the provisions of this Act and the rules made thereunder, by notification, entrust to the Mayor such additional functions as it may deem necessary for carrying out the purposes of this Act.

26. In section 59 of the 1971 Act,—

(1) in sub-section (1),—

(i) the expression "and every person nominated under clause (a) of sub-section (2) of section 5" shall be omitted:

(ii) for the expression:

"elected as a councillor of/ nominated under clause (a) of sub-section (2) of section 5 as a representative in",

the expression "elected as a councillor of" shall be substituted:

(2) in sub-section (2), the expression "or sits as a representative nominated under clause (a) of sub-section (2) of section 5" shall be omitted.

27. For section 97 of the 1971 Act, following section shall be substituted, namely:

97. Powers of several authorities to sanction estimates.—The monetary limit for sanction of any estimate by several municipal authorities of the corporation shall be such as may be prescribed and such monetary limit shall not exceed twenty five lakhs of rupees.

28. Section 98 of the 1971 Act, shall be omitted.
29. In section 99 of the 1971 Act, for sub-section (2), the following sub-section shall be substituted, namely:

"(2) No contract involving an expenditure exceeding the monetary limit prescribed under section 97 shall be made by the municipal authorities of the corporation otherwise than as may be prescribed".

30. For section 101 of the 1971 Act, the following section shall be substituted, namely:

"101. Invitation of tenders:—(1) At least seven days before entering into any contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding five thousand rupees, the Commissioner shall give notice by advertisement inviting tenders for such contract.

(2) The Commissioner on receipt of the tenders in respect of any contract made in pursuance of the notice given under sub-section (1) may, subject to the provisions of section 99 and the rules made thereunder accept the tender after following the procedure as may be prescribed".

31. In section 168 of the 1971 Act, for the expression "three years" the expression "six years" shall be substituted.

"PART V.
AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

32. In section 5 of the Coimbatore City Municipal Corporation Act, 1981 (here-in after in this Part referred to as the 1981 Act), in sub-section (2), clause (a) shall be omitted.

33. In section 5-A of the 1981 Act, in sub-section (2), clause (b) shall be omitted.

34. In section 6 of the 1981 Act, in sub-section (1), for the expression "not exceeding three" the expression "not exceeding six" shall be substituted.

35. In section 30 of the 1981 Act, for sub-section (3), the following sub-sections shall be substituted, namely:

"(3) The Deputy Mayor shall hold office for a period of five years from the date of his election and he shall continue as such Deputy Mayor provided that in the meantime he does not cease to be a councillor.

(4) Any casual vacancy in the office of the Deputy Mayor shall be filled by a fresh election held in accordance with such procedure as may be prescribed and a person elected as Deputy Mayor any such vacancy shall enter upon office forth with and hold office only so long as the person in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

36. After section 39 of the 1981 Act, the following section shall be inserted, namely:

"39-A Entrustment of additional functions to Mayor:—The Government may subject to the provisions of this Act the rules made thereunder by notification the trust to the Mayor such additional functions as it may deem necessary for carrying out the purposes of this Act".

(A Group) IV-2 Ex. (89)—3
Amendment of section 61. 37. In section 61 of the 1981 Act,—

(1) in sub-section (1),—

(i) the expression “and every person nominated under clause (a) of sub-section (2) of section 5” shall be omitted;

(ii) for the expression—

“elected as a councillor of/nominated under clause (a) of sub-section (2) of section 5 as a representative in”

the expression “elected as a councillor of” shall be substituted;

(2) in sub-section (2), the expression “or sits as at representative nominated under clause (a) of sub-section (2) of section 5” shall be omitted.

Substitution of section 99 38. For section 99 of the 1981 Act, the following section shall be substituted, namely:

“99. Powers of several authorities to sanction estimates.—The monetary limit for sanction of any estimate by several municipal authorities of the corporations shall be such as may be prescribed and such monetary limit shall not exceed twenty-five lakhs of rupees.”

Omission of section 100. 39. Section 100 of the 1981 Act shall be omitted.

Amendment of section 101. 40. In section 101 of the 1981 Act for sub-section (2), the following sub-section shall be substituted, namely:

“(2) No contract involving an expenditure exceeding the monetary limit prescribed under section 99 shall be made by the municipal authorities of the corporation otherwise than as may be prescribed.”

Substitution of section 103 41. For section 103 of the 1981 Act, the following section shall be substituted, namely:

“103 Invitation of tenders.—Atleast seven days before entering into any contract for the execution of any work or the supply of any materials or goods, which will involve an expenditure exceeding five thousand rupees, the Commissioner shall give notice by advertisement inviting tenders for such contract.

(2) The Commissioner on receipt of the tenders in respect of any contract made in pursuance of the notice given under sub-section (1) may subject to the provisions of section 101 and the rules made thereunder, accept the tender after the following procedure as may be prescribed.”

Amendment of section 168. 42. In section 168 of the 1981 Act, for the expression “three years”, the expression “six years” shall be substituted.

PART VI. AMENDMENT TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 5. 43. In section 5 of the Tiruchirappalli City Municipal Corporation Act, 1994, in sub-section (2), clause (a) shall be omitted.

PART VII. AMENDMENT TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 5. 44. In section 5 of the Tirunelveli City Municipal Corporation Act, 1994, in sub-section (2), clause (a) shall be omitted.
AMENDMENT TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.

45. In section 5 of the Salem City Municipal Corporation Act, 1994, in sub section (2), clause (a) shall be omitted.

46. (1) The Tamil Nadu Municipal Corporation Laws (Amendment) Ordinance 1996, the Tamil Nadu Municipal Laws (Fifth Amendment) Ordinance, 1996 and the Tamil Nadu Municipal Laws (Sixth Amendment) Ordinance, 1996 are hereby repealed.

(2) Notwithstanding the repeal under sub-section (1), anything done or any action taken under the Principal Act, as amended by the Tamil Nadu Municipal Corporation Laws (Amendment) Ordinance, 1996, the Tamil Nadu Municipal Laws (Fifth Amendment) Ordinance, 1996 and the Tamil Nadu Municipal Laws (Sixth Amendment) Ordinance, 1996, with effect from the 18th October 1996, 14th November 1996 and 27th December 1996, as the case may be, shall be deemed to have been done or taken under the Principal Act, as amended by this Act.

(By order of the Governor.)

A, K. RAJAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th November 1997 and is hereby published for general information —

ACT No. 65 OF 1997.

An Act further to amend the Laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 1997.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

PART II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

Sec. 1. In the Chennai City Municipal Corporation Act, 1919 (hereinafter in this Act referred to as "Act, 1919") for sections 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109 and 110, sections 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109 and 110 of the Chennai City Municipal Corporation Act, 1919, the following sections shall be inserted, namely:

(1) The property tax shall be levied on all buildings and land within the City.

(2) The assessment of any building and land shall be made by the Assessing Authority, who shall have power to demand an estimate of the rental value of such building or land.

(3) While the title of any building or land is transferred, such transferee;

(a) in addition to any building or land, in the event of death of the person in whose name the property tax is being paid, the person on whose behalf the property tax is being paid;

shall furnish all such particulars within such date as may be prescribed, a return for which the Assessing Authority may demand such details as may be prescribed for the assessment and levy of property tax to the said building or land.
(3) In the case of reassessment or general revision of any property tax leviable under this Act, the owner or occupier of any building or land shall furnish to the Commissioner within such time as may be prescribed, a return in such form containing such details as may be prescribed for the assessment of property to such building or land.

(4) If any owner or occupier of any building or land fails to furnish a return as required under sub-section (2) or sub-section (3) or furnishes an incomplete or incorrect return, the Commissioner or any person authorised by him in this behalf, shall cause an inspection to be made and also to make such local enquiries as may be considered necessary, and based on such inspection and information collected, shall prepare a return and a copy of the return shall be furnished to the owner or occupier of the building or land.

(5) On receipt of a return under sub-section (2) or sub-section (3) or on the basis of the return prepared by the Commissioner under sub-section (4) and after considering the objections, if any, received, the Commissioner shall determine the tax payable in accordance with the provisions of this Act and shall send an intimation to that effect to the person concerned.

(6) For the purpose of assessment of property tax for any building or land in the City, the Commissioner or any officer authorised by him in this behalf may enter, inspect, survey and measure any building or land, after giving due notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for this purpose.

(7) The property tax on building and land shall, subject to the prior payment of the land revenue, if any, due to the State Government thereon, be a first charge upon the said building or land and upon the movable property if any found within or upon such building or land and belonging to the person liable to pay tax.

100. Minimum and maximum basic property tax, additional basic property tax, etc.—The State Government shall prescribe the minimum and the maximum rates of—

(a) basic property tax for the building or land having regard to—

(i) the existing property tax;

(ii) the value of the building and land; and

(iii) the use of the building;

(b) additional basic property tax for every building having regard to—

(i) the location of the building;

(ii) the type of construction of the building;

(c) the concession with regard to age of the building.

101. Determination of basic property tax, additional basic property tax, etc., by Council—(1) The basic property tax, the additional basic property tax and the concession, if any, with regard to the age for every building or land shall be determined by the Council subject to the minimum and maximum rates prescribed by the State Government under section 100.

(2) The Council shall notify the rates determined under sub-section (1) and such other particulars and in such manner as may be prescribed.

(3) (i) (a) The basic property tax for every building shall relate to the carpet area of the building and its usage:

Provided that the carpet area of any building shall not include the open verandah, a open court-yard or any other open space which is not enclosed.

(b) The classification of the building for the purpose of deciding the usage of any building shall be residential, commercial, industrial or any other classification as may be prescribed.
(ii) (a) The additional basic property tax for every building shall relate to location and type of construction of the building.

(b) For the purpose of this clause, the location of the building shall be classified as follows:

(A) arterial roads, bus-route roads leading to arterial roads and main roads;

(B) bus-route roads other than those specified in item (A);

(C) roads and streets in primarily residential colonies.

(c) The type of construction of the building shall be classified into different groups as follows, namely:

(A) thatched and tiled roof;

(B) reinforced concrete, cement roof;

(C) reinforced concrete cement roof with mosaic flooring partly or fully;

(D) granite, ceramic tiles and marble flooring and walls partly or fully.

(iii) A concession on the basic property tax shall be allowed in calculating the property tax having regard to the age of the building, in such manner as may be prescribed.

102. Assessment and calculation of property tax.—(1) For the purpose of assessment of property tax, every building shall be assessed together with its site and other adjacent premises occupied as an appurtenance thereto;

Provided that no building which has been constructed in contravention of the building rules made under this Act shall be assessed to property tax.

(2) The property tax shall be calculated as follows:

(c) Firstly, the basic property tax for a building shall be calculated at the rate fixed by the council;

(b) Secondly, the additional basic property tax for such building shall be calculated at the rate fixed by the Council and added to the basic property tax so arrived at under clause (a);

(c) Thirdly, on the quantum of amount arrived at under clauses (a) and (b), the concession having regard to the age of the building at the rate fixed by the council shall be deducted and the amount so arrived at shall be the property tax payable in respect of any building for every half-year and shall be paid by the owner or occupier of such building within the half-year period.

Explanation.—For the purpose of this sub-section, the expression “half-year” shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year.

Provided that in the case of any Government or railway building a concession shall be allowed in calculating the property tax in such manner as may be prescribed.

(3) The Commissioner shall issue a property tax book containing all the details of the building or land and the property tax payable in relation to such building or land in such form as may be prescribed.

(4) Where there is any vacant land without any building situated within the City limit, the Commissioner shall determine the property tax payable for such vacant land at the rate fixed by the Council.
103. General revision of property tax.—The general revision of the assessment of property tax in relation to the building and land situated within the City limit shall be made from such date as the State Government may, by notification, the Commissioner may revise the property tax in accordance with the provisions of this Act and the rules made thereunder:

Provided that there shall be an interval of five years between one general revision and another general revision.

104. General exemptions.—The following buildings and lands shall be exempt from the property tax:

(a) places set apart for public worship and either actually so used or used for no other purpose;

(b) choultries for the occupation of which no rent is charged and choultries the rent charged for the occupation of which is used exclusively for charitable purposes;

(c) buildings used for educational purposes including hostels attached thereto and places used for the charitable purposes of sheltering the destitute or animals and orphans, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by the council;

(d) such ancient monuments protected under the Ancient Monuments and Archaeological Sites and Remains Act, 1958, and such ancient and historical monuments declared by or under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 to be of national importance and also such ancient monuments and archaeological sites and remains protected under the Tamil Nadu Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1966, or parts thereof as are not used as residential quarters or public office;

(e) charitable hospitals and dispensaries but not including residential quarters attached thereto;

(f) such hospitals and dispensaries maintained by railway administration as may, from time to time, be notified by the State Government, but not including residential quarters attached thereto;

(g) burial and burning grounds included in the list published by the Commissioner under sub-section (3) of section 321;

(h) the bed of the Cooum, the bed of the Adyar, the Buckingham canal, Government lands set apart free for recreation purposes and all such other Government property being neither buildings nor land from which in the opinion of the State Government any income could be derived as may, from time to time, be notified by the State Government:

Provided that the Government does not derive any income from such beds:

Provided further that nothing contained in clauses (a), (e) and (f) shall be deemed to exempt any building or land from property tax for which rent or service charge is payable by the person using the same for the purposes referred to in the said clauses.

105. Power to rectify error apparent on the face of the record.—(1) The Commissioner may, on his own motion or on an application made at any time within six months from the date of any order passed by him rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing an assessment, shall be made unless such authority has given notice to the assessee and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment, the excess amount if any paid by the assessee shall be adjusted towards any tax that may accrue in future.

106. Levy of fine.—(1) Where a person fails to pay the property tax within the time specified, the Commissioner shall impose upon him, by way of fine a sum as fixed by the council in this behalf in accordance with such rules as may be prescribed.
(2) On verification of the return filed by the owner or occupier of the building or land for the issue of the property tax, the Commissioner may, if he is satisfied that the owner or occupier willfully filed false return, the Commissioner may cause reassessment of such property and direct the owner or occupier to pay, in addition to the tax assessed, by way of fine, a sum which shall be one hundred percent of the difference in the tax due:

Provided that no fine under this sub-section shall be imposed unless the owner or occupier affected has had a reasonable opportunity of showing cause against such imposition.

107. Taxation Appeals Tribunal.—(1) There shall be one or more Taxation Appeals Tribunals (hereafter in this section referred to as "the Tribunal") for the corporation for hearing and disposing of an appeal preferred by any person who is not satisfied with the assessment order made by the Commissioner under this Act other than the orders relating to the transfer duty.

(2) The Tribunal shall consist of a Judicial Officer who is or has been a Civil Judge (Senior Division/Chief Judicial Magistrate).

(3) The terms and conditions of the Tribunal shall be such as may be determined by the Government.

(4) The salary and other allowances payable to the Tribunal shall be borne from the funds of the corporation.

(5) No appeal shall be entertained by the Tribunal unless the appellant deposits with the corporation the entire amount as assessed by the Commissioner in the revision.

(6) (i) Every appeal filed under this section shall be entered in a register maintained for this purpose by the Tribunal.

(ii) The Tribunal shall give to person filing an appeal a written notice specifying the place, date and time of hearing the appeal.

(iii) The Tribunal shall dispose of the appeal within five months from the date of filing of the appeal.

(iv) Any person preferring an appeal may either appear in person or through an authorised agent before the Tribunal.

(v) The gist of the order passed in an appeal shall be recorded in the register which shall be duly attested by the Tribunal and a copy of the order shall be supplied within ten days from the date of passing of the order to the appellant.

(vi) The excess amount of tax is available in view of the orders of the Tribunal will be adjusted by the Commissioner for the property tax to be collected in future.

(7) An appeal against the decision of the Taxation Appeals Tribunal may be filed within thirty days from the date of the order to the District Judge.

(8) No appeal shall be entertained by the District Judge unless the appellant deposits with the corporation the entire amount of tax as decided by the Tribunal.

(9) Where as a result of any order passed in appeal, any amount already deposited is in excess of the tax due, the difference after deducting the tax due shall be adjusted towards the tax and fine due, in respect of any other period, to the corporation.

3. In section 348 of the 1919 Act, clauses (a) and (b) shall be omitted.

4. In Schedule IV to the 1919 Act, Parts I-A and V shall be omitted.
PART III.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

5. In the Tamil Nadu District Municipalities Act, 1920 (hereafter in this Tamil Nadu Part referred to as the 1920 Act), for sections 81, 81-A, 82, 83, 84, 85, 86, 87, 88, 89, 90, and 91, the following sections shall be substituted, namely :-

"81. Levy of property tax.—(1) The property tax shall be levied on all buildings and lands within the Municipality.

(2) (a) In relation to any building newly constructed or where any addition or alteration has been made to any existing building, the owner or occupier of such buildings;

(b) where the title of any building or land is transferred, such transferee;

(c) in relation to any building or land, in the event of death of the person primarily liable to the payment of property tax, the person on whom the property is transferred,

shall furnish to the executive authority, within such date as may be prescribed, a return for such building or land containing such details as may be prescribed for the assessment or reassessment of the property tax to the said building or land.

(3) In the case of reassessment or general revision of any property tax leviable under this Act, the owner or occupier of any building or land shall furnish to the executive authority within such time as may be prescribed, a return in such form containing such details as may be prescribed for the assessment of property to such building or land.

(4) If any owner or occupier of any building or land fails to furnish a return as required under sub-section (2) or sub-section (3) or furnish an incomplete or incorrect return the executive authority or any person authorised by him in this behalf shall cause an inspection to be made and also to make such local inquiries as may be considered necessary, and based on such inspection and information collected, shall prepare a return and a copy of the return shall be furnished to the owner or occupier of the building or land.

(5) On receipt of a return under sub-section (2) or sub-section (3) or on the basis of the return prepared by the executive authority under sub-section (4) and after considering the objections if any received the executive authority shall determine the tax payable in accordance with the provisions of this Act and shall send an intimation to that effect to the person concerned.

(6) For the purpose of assessment of property tax in the Municipality the executive authority or any person authorised by him in this behalf may enter, inspect, survey and measure any building or land, after giving due notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for this purpose.

(7) The property tax on building and land shall, subject to the prior payment of the land revenue, if any, due to the State Government thereon, be a first charge upon the said building or land and upon the moveable property if any found within or upon such building or land and belonging to the person liable to pay tax.

82. Minimum and maximum basic property tax, additional basic property tax, etc.—The State Government shall prescribe the minimum and the maximum rates of—

(a) basic property tax the building or land having regard to—

(i) the existing property tax;

(ii) the value of the building and land; and

(iii) the use of the building;
(b) additional basic property tax for every building having regard to—

(i) the location of the building;

(ii) the type of construction of the building;

(c) the concession with regard to age of the building.

83. Determination of basic property tax, additional basic property tax, etc. by Municipal council.—(1) The basic property tax, the additional basic property tax and the concession, if any, with regard to the age, for every building or land shall be determined by the municipal council subject to the minimum and maximum rates prescribed by the State Government under section 82.

(2) The Municipal council shall notify the rates determined under subsection (1) and such other particulars and in such manner as may be prescribed.

(3) (i) (a) The basic property tax for every building shall relate to the carpet area of the building and its usage:

Provided that the carpet area of any building shall not include the open verandah, open court-yard or any other open space which is not enclosed.

(b) The classification of the building for the purpose of deciding the usage of any building shall be residential, commercial, industrial or any other classification as may be prescribed.

(ii) (a) The additional basic property tax for every building shall relate to location and type of construction of the building.

(b) For the purpose of this clause, the location of the building shall be classified as follows:

(A) arterial roads, bus-route roads leading to arterial roads and main roads;

(B) bus-route roads other than those specified in item (A);

(C) roads and streets in primarily residential colonies.

(c) The type of construction of the building shall be classified into different groups as follows, namely:

(A) thatched and tiled roof;

(B) reinforced concrete cement roof;

(C) reinforced concrete cement roof with mosaic flooring partly or fully;

(D) granite, ceramic tiles and marble flooring and walls partly or fully.

(iii) A concession on the basic property tax shall be allowed in calculating the property tax having regard to the age of the building, in such manner as may be prescribed.

84. Assessment and calculation of property tax:—(1) For the purpose of levy of property tax, every building shall be assessed together with its sites and other adjacent premises occupied as an appurtenance thereto:

Provided that no building which has been constructed in contravention of the building rules made under this Act shall be assessed to property tax.

(2) The property tax shall be calculated as follows:

(a) Firstly, the basic property tax for a building shall be calculated at the rate fixed by the municipal council;

(b) Secondly, the additional basic property tax for such building shall be calculated at the rate fixed by the municipal council and added to the basic property tax so arrived at under clause (a);
PART III.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

5. In the Tamil Nadu District Municipalities Act, 1920 (hereafter in this Part referred to as the 1920 Act), for sections 81, 81-A, 82, 83, 84, 85, 86, 87, 88, 89, 90, and 91, the following sections shall be substituted, namely:

"81. Levy of property tax.—(1) The property tax shall be levied on all buildings and lands within the Municipality.

(2) (a) In relation to any building newly constructed or where any addition or alteration has been made to any existing building, the owner or occupier of such buildings;

(b) where the title of any building or land is transferred, such transferee;

(c) in relation to any building or land, in the event of death of the person primarily liable to the payment of property tax, the person on whom the property is transferred, shall furnish to the executive authority, within such time as may be prescribed, a return for such building or land containing such details as may be prescribed for the assessment or reassessment of the property tax to the said building or land.

(3) In the case of reassessment or general revision of any property tax leviable under this Act, the owner or occupier of any building or land shall furnish to the executive authority, within such time as may be prescribed, a return in such form containing such details as may be prescribed for the assessment of property to such building or land.

(4) If any owner or occupier of any building or land fails to furnish a return as required under sub-section (2) or sub-section (3) or furnishes an incomplete or incorrect return the executive authority or any person authorised by him in this behalf shall cause an inspection to be made and also to make such local enquiries as may be considered necessary, and based on such inspection and information collected, shall prepare a return and a copy of the return shall be furnished to the owner or occupier of the building or land.

(5) On receipt of a return under sub-section (2) or sub-section (3) or on the basis of the return prepared by the executive authority under sub-section (4) and after considering the objections, if any, received the executive authority shall determine the tax payable in accordance with the provisions of this Act and shall send an intimation to that effect to the person concerned.

(6) For the purpose of assessment of property tax for any building or land in the Municipality the executive authority or any officer authorised by him in this behalf may enter, inspect, survey and measure any building or land, after giving due notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for this purpose.

(7) The property tax on building and land shall, subject to the prior payment of the land revenue, if any, due to the State Government thereon, be a first charge upon the said building or land and upon the movable property if any found within or upon such building or land and belonging to the person liable to pay tax.

82. Minimum and maximum basic property tax, additional basic property tax, etc.—The State Government shall prescribe the minimum and the maximum rates of:

(a) basic property tax on the building or land having regard to—

(i) the existing property tax;

(ii) the value of the building and land; and

(iii) the use of the building;
Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt any building or land from property tax for which rent or service charge is payable by the person using the same for the purposes referred to in the said clauses.

87. Power to rectify error apparent on the face of the record.—

(1) The executive authority may, on his own motion or on an application made at any time within six months from the date of any order passed by him, rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing an assessment shall be made unless such authority has given notice to the assesssee and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment, the excess amount paid by the assesssee shall be adjusted towards any tax that may accrue in future.

88. Levy of fine.—

(1) Where a person fails to pay the property tax within the time specified, the executive authority shall impose upon him, by way of fine a sum as fixed by the municipal council in this behalf in accordance with such rates as may be prescribed.

(2) On verification of the return filed by the owner or occupier of the building or land after the issue of the property tax certificate, the executive authority may, if he is satisfied that the owner or occupier willfully filed false return, the executive authority may cause reassessment of such property and direct the owner or occupier to pay, in addition to the tax assessed, by way of fine, a sum which shall be one hundred per cent of the difference in the tax due:

Provided that no fine under this sub-section shall be imposed unless the owner or occupier affected has had a reasonable opportunity of showing cause against such imposition.

89. Taxation Appeals Committee.—

(1) There shall be a Taxation Appeals Committee for hearing and disposing of an appeal preferred by any person who is not satisfied with the assessment order made by the executive authority under this Act other than the orders relating to the duty on transfer of property,—

(i) for every town panchayat consisting of the Chairman of the municipal council who shall be the Chairman of the Taxation Appeals Committee and such number of members as may be notified by the State Government from among the members of the town panchayat;

(ii) for every municipality, consisting of the Chairman of the municipal council who shall also be the Chairman of the Taxation Appeals Committee and four Councillors elected by the council.

(2) The business of the Taxation Appeals Committee shall be transacted in accordance with the rules made by the State Government in this behalf.

(3) An appeal against the decision of the Taxation Appeals Committee may be filed within thirty days from the date of the order to the District Judge.

(4) No appeal shall be entertained by the District Judge, unless the appellant deposits with the town panchayat or municipality, as the case may be, the entire amount of tax as decided by the Taxation Appeals Committee.

(5) Where as a result of any order passed in an appeal any amount already deposited is in excess of the tax due, the difference, after deducting the tax due, shall be adjusted towards the tax, and fine due, in respect of any other period, by the municipality.

6. In Schedule IV to the 1920 Act,—

(a) the heading “Assessment of the property tax” and the rules 6 to 15 thereunder shall be omitted;

(b) the heading “Appeals” and the rules 23 to 28-A thereunder shall be omitted.
PART IV.

MENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

7. In the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the 1971 Act), for sections 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130 and 131, the following sections shall be substituted, namely:

120. Levy of property tax.—(1) The property tax shall be levied on all buildings and lands within the City.

(2) (a) In relation to any building newly constructed or where any addition or alteration has been made to any existing building, the owner or occupier of such buildings;

(b) where the title of any building or land is transferred, such transferee;

(c) in relation to any building or land, in the event of death of the person primarily liable to the payment of property tax, the person on whom the property is transferred;

shall furnish to the Commissioner within such date as may be prescribed, a return for such building or land containing such details as may be prescribed for the assessment or reassessment of the property tax to the said building or land.

(3) In the case of reassessment or general revision of any property tax leviable under this Act, the owner or occupier of any building or land shall furnish to the Commissioner within such time as may be prescribed, a return in such form containing such details as may be prescribed for the assessment of property to such building or land.

(4) If any owner or occupier of any building or land fails to furnish a return as required under sub-section (2) or sub-section (3) or furnishes an incomplete or incorrect return, the Commissioner or any person authorised by him in this behalf, shall cause an inspection to be made and also to make such local enquiries as may be considered necessary, and based on such inspection and information collected, shall prepare a return and a copy of the return shall be furnished to the owner or occupier of the building or land.

(5) On receipt of a return under sub-section (2) or sub-section (3) or on the basis of the return prepared by the Commissioner under sub-section (4) and after considering the objections, if any, received, the Commissioner shall determine the tax payable in accordance with the provisions of this Act and shall send an intimation to that effect to the person concerned.

(6) For the purpose of assessment of property tax for any building or land in the City, the Commissioner or any officer authorised by him in this behalf may enter, inspect, survey and measure any building or land, after giving due notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for this purpose.

(7) The property tax on building and land shall, subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon the said building or land and upon the movable property if any found within or upon such building or land and belonging to the person liable to pay tax.

121. Minimum and maximum basic property tax, additional basic property tax, etc.—The Government shall prescribe the minimum and the maximum rates of—

(a) basic property tax for the building or land having regard to—

(i) the existing property tax;

(ii) the value of the building and land; and

(iii) the use of the building;
(b) Additional basic property tax for every building having regard to—

(i) the location of the building;

(ii) the type of construction of the building;

(c) the concession with regard to age of the building.

122. Determination of basic property tax, additional basic property tax, etc., by council.—(1) The basic property tax, the additional basic property tax and the concession, if any, with regard to the age, for every building or land shall be determined by the council subject to the minimum and maximum rates prescribed by the Government under section 121.

(2) The council shall notify the rates determined under sub-section (1) and such other particulars and in such manner as may be prescribed.

(3) (i) (a) The basic property tax for every building shall relate to the carpet area of the building and its usage:

Provided that the carpet area of any building shall not include the open verandah, open court-yard or any other open space which is not enclosed.

(b) The classification of the building for the purpose of deciding the usage of any building shall be residential, commercial, industrial or any other classification as may be prescribed.

(ii) (a) The additional basic property tax for every building shall relate to location and type of construction of the building.

(b) For the purpose of this clause, the location of the building shall be classified as follows:

(A) arterial roads, bus-route roads leading to arterial roads and main roads;

(B) bus-route roads other than those specified in item (A);

(C) roads and streets in primarily residential colonies.

(e) The type of construction of the building shall be classified into different groups as follows, namely:

(A) thatched and tiled roof;

(B) reinforced concrete cement roof;

(C) reinforced concrete cement roof with mosaic flooring partly or fully;

(D) granite, ceramic tiles and marble flooring and walls partly or fully.

(iii) A concession on the basic property tax shall be allowed in calculating the property tax having regard to the age of the building, in such manner as may be prescribed.

123. Assessment and calculation of property tax.—(1) For the purpose of levy of property tax, every building shall be assessed together with its site and other adjacent premises occupied as an appurtenance thereto:

Provided that no building which has been constructed in contravention of the building rules made under this Act shall be assessed to property tax.

(2) The property tax shall be calculated as follows:

(a) Firstly, the basic property tax for a building shall be calculated at the rate fixed by the council:

(b) Secondly, the additional basic property tax for such building shall be calculated at the rate fixed by the council and added to the basic property tax so determined under clause (a):
Thirdly, on the quantum of amount arrived at under clauses (a) and (b), the concession having regard to the age of the building at a rate not exceeding the maximum of guideline value shall be deducted and the amount so arrived at shall be the property tax payable in respect of any building for every half-year and shall be paid by the owner or occupier of such building within the half-year period.

Explanation.—For the purpose of this sub-section, the expression “half-year” shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year:

Provided that in the case of any Government or railway building a concession shall be allowed in calculating the property tax in such manner as may be prescribed.

(3) The Commissioner shall issue a property tax book containing all the details of the building or land and the property tax payable in relation to such building or land in such form as may be prescribed.

(4) Where there is any vacant land without any building situated within the City limit, the Commissioner shall determine the property tax payable for such vacant land at the rate fixed by the council not exceeding the maximum of guideline value.

124. General revision of property tax.—The general revision of the assessment of property tax in relation to the building and land situated within the City limit shall be made from such date as the Government may, by notification, appoint. The Commissioner may revise the property tax in accordance with the provisions of this Act and the rules made thereunder:

Provided that there shall be an interval of five years between one general revision and another general revision.

125. General exemptions.—The following buildings and lands shall be exempted from the property tax:

(a) places set apart for public worship and either actually so used or used for no other purpose;

(b) choultries for the occupation of which no rent is charged and the choultries rent charged for the occupation of which is used exclusively for charitable purposes;

(c) buildings used for educational purpose including hostels attached thereto and places used for the charitable purpose of sheltering the destitute or animals and orphans, homes and schools for the deaf and dumb, asylums for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by the council;

(d) such ancient monuments protected under the Ancient Monuments Preservation Act, 1904 (Central Act VII of 1904) and such ancient and historical monuments declared by or under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958) to be of national importance and also such ancient monuments and archaeological sites and remains protected under the Tamil Nadu Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1966 (Tamil Nadu Act 25 of 1966) or parts thereof as or not used as residential quarters or public offices;

(e) charitable hospitals and dispensaries but not including residential quarters attached thereto;

(f) such hospitals and dispensaries maintained by railway administration as may, from time to time, be notified by the Government, but not including residential quarters attached thereto;

(g) burial and burning grounds included in the book kept in the municipal office under section 404;

(h) the bed of any river or canal or any river or canal belonging to Government and which do not provide any income to Government or any Government lands set apart for recreation purposes or any Government property being neither building nor land from which in the opinion of the Government any income could not be derived as may, from time to time, be notified by the Government:
Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt any building or land from property tax for which rent or service charge is payable by the person or persons using the same for the purposes referred to in the said clauses.

126. Power to rectify error apparent on the face of the record.—(1) The Commissioner may, on his own motion or on an application made at any time within six months from the date of any order passed by him, rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing an assessment, shall be made unless such authority has given notice to the assessee and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment, the excess amount if any paid by the assessee shall be adjusted towards any tax that may accrue in future.

127. Levy of fine.—(1) Where a person fails to pay the property tax within the time specified, the Commissioner shall impose upon him, by way of fine a sum as fixed by the council in this behalf in accordance with such rates as may be prescribed.

(2) On verification of the return filed by the owner or occupier of the building or land after the issue of the property tax book, the Commissioner may, if he is satisfied that the owner or occupier wilfully filed false return, the Commissioner may cause reassessment of such property and direct the owner or occupier to pay, in addition to the tax assessed, by way of fine, a sum which shall be one hundred per cent of the difference in the tax due:

Provided that no fine under this sub-section shall be imposed unless the owner or occupier affected has had a reasonable opportunity of showing cause against such imposition.

128. Taxation Appeals Tribunal.—(1) There shall be one or more Taxation Appeals Tribunals (hereafter in this section referred to as "the Tribunal") for the corporation for hearing and disposing of an appeal preferred by any person who is not satisfied with the assessment order made by the Commissioner under this Act other than the orders relating to the transfer duty.

(2) The Tribunal shall consist of a Judicial Officer who is or has been a Civil Judge (Senior Division/Chief Judicial Magistrate).

(3) The terms and conditions of the Tribunal shall be such as may be determined by the Government.

(4) The salary and other allowances payable to the Tribunal shall be borne from the funds of the corporation.

(5) No appeal shall be entertained by the Tribunal unless the appellant deposits with the corporation the entire amount as assessed by the Commissioner in the revision.

(6) (i) Every appeal filed under this section shall be entered in a register maintained for this purpose by the Tribunal.

(ii) The Tribunal shall give to person filing an appeal a written notice specifying the place, date and time of hearing the appeal.

(iii) The Tribunal shall dispose of the appeal within five months from the date of filing of the appeal.

(iv) Any person preferring an appeal may either appear in person or through an authorised agent before the Tribunal.

(v) The gist of the order passed in an appeal shall be recorded in the register which shall be duly attested by the Tribunal and a copy of the order shall be supplied within ten days from the date of passing of the order to the appellant.

(vi) The excess amount of tax if available in view of the orders of the Tribunal will be adjusted by the Commissioner for the property tax to be collected in future.
(7) An appeal against the decision of the Taxation Appeals Tribunal may be filed within 30 days from the date of the order to the District Judge.

(8) No appeal shall be entertained by the District Judge unless the appellant deposits with the corporation the entire amount of tax as decided by the Tribunal.

(9) Whereas a result of any order passed in appeal, any amount already deposited is in excess of the tax due, the difference after deducting the tax due shall be adjusted towards the tax and fine due, in respect of any other period, to the corporation:"

Amendment of Schedule II.

8. In Schedule II of the 1971 Act, Parts II and V shall be omitted.
PART V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Part referred to as the 1981 Act), for sections 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131 and 132, the following sections shall be substituted, namely:—

"121. Levy of property tax.—(1) The property tax shall be levied on all buildings and
lands within the City.

(2) (a) In relation to any building newly constructed or where any addition or alteration has been made to any existing building, the owner or occupier of such building;

(b) where the title of any building or land is transferred, such transferee;

(c) in relation to any building or land, in the event of death of the person primarily liable to the payment of property tax, the person on whom the property is
transferred, shall furnish to the Commissioner within such date as may be prescribed, a return for such building or land containing such details as may be prescribed for the assessment or reassessment of the property tax to the said building or land.

(3) In the case of reassessment or general revision of any property tax leviable under this Act, the owner or occupier of any building or land shall furnish to the Commissioner within such time as may be prescribed, a return in such form containing such details as may be prescribed for the assessment of property tax to such building or land.

(4) If any owner or occupier of any building or land fails to furnish a return as required under sub-section (2) or sub-section (3) or furnishes an incomplete or incorrect return, the Commissioner or any person authorised by him in this behalf, shall cause an inspection to be made and also to make such local enquiries as may be considered necessary, and based on such inspection and information collected, shall prepare a return and a copy of the return shall be furnished to the owner or occupier of the building or land.

(5) On receipt of a return under sub-section (2) or sub-section (3) or on the basis of the return prepared by the Commissioner under sub-section (4) and after considering the objections, if any, received, the Commissioner shall determine the tax payable in accordance with the provisions of this Act and shall send an intimation to that effect to the person concerned.

(6) For the purpose of assessment of property tax for any building or land in the City, the Commissioner or any officer authorised by him in this behalf may enter, inspect, survey and measure any building or land, after giving due notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for this purpose.

(7) The property tax on building and land shall, subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon the said building or land and upon the moveable property if any found within or upon such building or land and belonging to the person liable to pay tax.

122. Minimum and maximum basic property tax, additional basic property tax, etc. — The Government shall prescribe the minimum and the maximum rates of

(a) basic property tax for the building or land having regard to—

(i) the existing property tax,

(ii) the value of the building and land:

(iii) the use of the building

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(b) additional basic property tax for every building having regard to—

(i) the location of the building;

(ii) the type of construction of the building;

(c) the concession with regard to age of the building.

123. Determination of basic property tax, additional basic property tax, etc. by Council.—(1) The basic property tax, the additional basic property tax and the concession, if any, with regard to the age, for every building or land shall be determined by the Council subject to the minimum and maximum rates prescribed by the Government under section 122.

(2) The Council shall notify the rates determined under sub-section (1) and such other particulars and in such manner as may be prescribed.

(3) (i) (a) The basic property tax for every building shall relate to the carpet area of the building and its usage:

Provided that the carpet area of any building shall not include the open verandah, open court-yard or any other open space which is not enclosed.

(b) The classification of the building for the purpose of deciding the usage of any building shall be residential, commercial, industrial or any other classification as may be prescribed.

(ii) (a) The additional basic property tax for every building shall relate to location and type of construction of the building.

(b) For the purpose of this clause, the location of the building shall be classified as follows:

(A) arterial roads, bus-route roads leading to arterial roads and main roads;

(B) bus-route roads other than those specified in item (A);

(C) roads and streets in primarily residential colonies.

(e) The type of construction of the building shall be classified into different groups as follows, namely:

(A) thatched and tiled roof;

(B) reinforced concrete cement roof;

(C) reinforced concrete cement roof with mosaic flooring partly or fully;

(D) granite, ceramic tiles and marble flooring and walls partly or fully.

(iii) A concession on the basic property tax shall be allowed in calculating the property tax having regard to the age of the building, in such manner as may be prescribed.

124. Assessment and calculation of property tax.—(1) For the purpose of levy of property tax, every building shall be assessed together with its site and other adjacent premises occupied as an appurtenance thereto:

Provided that no building which has been constructed in contravention of the building rules made under this Act shall be assessed to property tax.

(2) The property tax shall be calculated as follows:

(a) Firstly, the basic property tax for a building shall be calculated at the rate fixed by the Council;

(b) Secondly, the additional basic property tax for such building shall be calculated at the rate fixed by the Council and added to the basic property tax so arrived at under clause (e);
(c) Thirdly, on the quantum of amount arrived at under clauses (a) and (b), the concession, having regard to the age of the building at the rate fixed by the Council shall be deducted and the amount so arrived at shall be the property tax payable in respect of any building for every half-year and shall be paid by the owner or occupier of such building within the half-year period.

Explanation.—For the purpose of this sub-section, the expression “half-year” shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year.

Provided that in the case of any Government or railway building a concession shall be allowed in calculating the property tax in such manner as may be prescribed.

(3) The Commissioner shall issue a property tax book containing all the details of the building or land and the property tax payable in relation to such building or land in such form as may be prescribed.

(4) Where there is any vacant land without any building situated within the city limit, the Commissioner shall determine the property tax payable for such vacant land at the rate fixed by the Council.

125. General revision of property tax.—The general revision of the assessment of property tax in relation to the building and land situated within the City limit shall be made from such date as the Government may, by notification, appoint. The Commissioner may revise the property tax in accordance with the provisions of this Act and the rules made thereunder:

Provided that there shall be an interval of five years between one general revision and another general revision.

126. General exemptions.—The following buildings and lands shall be exempt from the property tax:

(a) Places set apart for public worship and either actually so used or used for no other purpose;

(b) Choultries for the occupation of which no rent is charged and choultries the rent charged for which is used exclusively for charitable purposes;

(c) Buildings used for educational purpose including hostels attached thereto and places used for the charitable purpose of sheltering the destitute or animals and orphans, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by the Council;

(d) Such ancient monuments protected under the Ancient Monuments Preservation Act, 1904 (Central Act Vll of 1904) and such ancient and historical monuments declared by or under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958) to be of national importance and also such ancient monuments and archaeological sites and remains protected under the Tamil Nadu Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1966, (Tamil Nadu Act 25 of 1966) or parts thereof as are not used as residential quarters or public office;

(e) Charitable hospitals and dispensaries but not including residential quarters attached thereto;

(f) Such hospitals and dispensaries maintained by railway administration as may, from time to time, be notified by the Government, but not including residential quarters attached thereto;

(g) Burial and burning grounds included in the book kept in the municipal office under section 404;

(h) The bed of any river or canal or any river or canal belonging to Government and which do not provide any income to the Government or any Government land set apart for recreation purposes or any other Government property being neither building nor land from which in the opinion of the Government any income could not be derived, as may from time to time, be notified by the Government.
Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt any building or land from property tax any building or land for which rent or service charge is payable by the person using the same for the purposes referred to in the said clauses.

127. Power to rectify error apparent on the face of the record.—
(1) The Commissioner may, on his own motion or on an application made at any time within six months from the date of any order passed by him, rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing an assessment, shall be made unless such authority has given notice to the assessee and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment, the excess amount if any paid by the assessee shall be adjusted towards any tax that may accrue in future.

128. Levy of fine.—(1) Where a person fails to pay the property tax within the time specified, the Commissioner shall impose upon him by way of fine a sum as fixed by the council in this behalf in accordance with such rules as may be prescribed.

(2) On verification of the return filed by the owner or occupier of the building or land after the issue of the property tax bill, the Commissioner may, if he is satisfied that the owner or occupier wilfully filed false return, the Commissioner may cause reassessment of such property and direct the owner or occupier to pay, in addition to the tax assessed, by way of fine, a sum which shall be one hundred percent of the difference in the tax due.

Provided that no fine under this sub-section shall be imposed unless the owner or occupier affected has had a reasonable opportunity of showing cause against such imposition.

129. Taxation Appeals Tribunals.—(1) There shall be one or more Taxation Appeals Tribunals (hereafter in this section referred to as “the Tribunal”) for the corporation for hearing and disposing of an appeal preferred by any person who is not satisfied with the assessment order made by the Commissioner under this Act other than the orders relating to the transfer duty.

(ii) The tribunal shall consist of a Judicial Officer who is or has been a Civil Judge (Senior Division/Chief Judicial Magistrate).

(3) The terms and conditions of the Tribunal shall be such as may be determined by the Government.

(4) The salary and other allowances payable to the Tribunal shall be borne from the funds of the corporation.

(5) No appeal shall be entertained by the Tribunal unless the appellant deposits with the corporation the entire amount as assessed by the Commissioner in the revision.

(6) (i) Every appeal filed under this section shall be entered in a register maintained for this purpose by the Tribunal.

(ii) The Tribunal shall give to person filing an appeal a written notice specifying the place, date and time of hearing the appeal.

(iii) The Tribunal shall dispose of the appeal within five months from the date of filing of the appeal.

(iv) Any person preferring an appeal may either appear in person or through an authorised agent before the Tribunal.
(v) The gist of the order passed in an appeal shall be recorded in the register which shall be duly attested by the Tribunal and a copy of the order shall be supplied within ten days from the date of passing of the order to the appellant.

(vi) The excess amount of tax if available in view of the orders of the Tribunal will be adjusted by the Commissioner for the property tax to be collected in future.

(vii) An appeal against the decision of the Taxation Appeals Tribunal may be filed within thirty days from the date of the order to the District Judge.

(viii) No appeal shall be entertained by the District Judge unless the appellant deposits with the corporation the entire amount of tax as decided by the Tribunal.

(ix) Where as a result of any order passed in appeal, any amount already deposited in excess of the tax due, the difference after deducting the tax shall be adjusted towards the tax and fine due, in respect of any other period to the corporation."

10. In Schedule II to the 1981 Act, Parts II and V shall be omitted. Amendment of Schedule II.

(By order of the Governor)

A. E. RAJAN,
Secretary to Government, Law Department.

PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY AND PRINTING, CHENNAI, ON BEHALF OF THE GOVERNMENT OF TAMIL NADU.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 22nd December 1998 and is hereby published for general information:

ACT NO. 51 OF 1998.

An Act further to amend the Laws relating to Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth year of the Republic of India as follows:

PART I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 1998.
2. It shall be deemed to have come into force on the 23rd day of July 1998.

PART II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In the Chennai City Municipal Corporation Act, 1919 (hereafter referred to as the 1919 Act), in section 129-A,

(a) for the expression "a tax calculated at such rates" the expression "a tax calculated at such rates having regard to the location, size, reach and nature of the advertisement" shall be substituted;

(b) in the first proviso, the following shall be added at the end, namely:

"and in any case such rate of tax shall not exceed rupees five hundred per square metre per half-year".

3. After Chapter XII of the 1919 Act, the following Chapter shall be inserted, namely:

"CHAPTER XII A.

326-A. Definition. — In this Chapter, "hoarding" means any screen of boards at any place, whether public or private, used or intended to be used for exhibiting advertisement, including the framework or other support, erected, wholly or in part upon or over any land, building, wall or structure, visible to public wholly or partly.

326-B. Prohibition for erection of hoardings.—(1) No hoarding shall be erected at any place, on or after the 23rd day of July 1998 (hereafter in this section referred to as the said date) by any person without obtaining a licence from the Commissioner;

(2) Every person who has erected any hoarding without obtaining a licence and which is in existence immediately before the said date shall apply for a licence in accordance with the provisions of this Chapter within thirty days from the said date.

326-C. Application for licence.—(1) Every application for licence under this Chapter shall be made to the Commissioner in such form, containing such particulars and with such fee, as may be prescribed.

(2) The Commissioner may, after local inspection, grant a licence with such conditions or directions, subject to such rules as may be prescribed.

(3) The Commissioner may refuse to grant licence for reasons to be recorded in writing.
Provided that a licence shall not be refused unless the applicant has been given an opportunity of making his representation.

(4) Every licence granted under sub-section (2) shall be valid for such period as may be prescribed and may be renewed from time to time.

326-D. Power to cancel or suspend licence.-(1) Without prejudice to any other penalty to which the licensee may be liable under this Chapter, the Commissioner may, at anytime, by order in writing, cancel or suspend any licence granted or renewed under section 326-C, if—

(a) such licence has been obtained by fraud, mis-representation or suppression of material particulars: or

(b) the licensee has contravened any of the provisions of this Chapter or the rules made thereunder or any of the conditions subject to which the licence was granted.

(2) Before cancelling or suspending a licence under sub-section (1), the Commissioner shall give the licensee an opportunity of making his representation.

326-E. Removal of unauthorised hoarding.—Any hoarding erected without a licence shall be confiscated and removed by the Commissioner, without giving any notice.

326-F. Removal of hoarding in certain other cases.—(1) Where any hoarding is retained after the expiry of the licence or erected contrary to the conditions of licence, the Commissioner may, by notice in writing, require the licensee to remove such hoarding within such time as may be prescribed.

(2) Where the hoarding is not removed within the time specified in the notice the Commissioner shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue.

326-G. Exemption.—Nothing contained in this Chapter shall apply to any hoarding on which is exhibited any advertisement which relates to,—

(i) the trade or business carried on within the land or building, upon or over, which such hoarding is erected or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held upon or in such land or building; or

(ii) the name of the land or building, upon or over which the hoarding is erected or to the name of the owner or occupier of such land or building:

Provided that the exemption under this section shall be subject to such size and nature of hoarding as may be prescribed.

326-H. Appeal.—(1) An appeal shall lie to the Standing Committee from an order of refusal to grant or renew a licence or cancelling or suspending a licence by the Commissioner under this Chapter within thirty days from the date of receipt of the order.

(2) The appeal shall be in such form and in such manner and shall accompany with such fee, as may be prescribed.

(3) On receipt of such appeal, the Standing Committee may, after making such inquiry as may be necessary and giving a reasonable opportunity to the appellant to be heard, pass such orders as it deems fit.

326-I. Penalty.—Whoever contravenes any of the provisions of this Chapter or any rule or order made thereunder or obstructs lawful exercise of any power conferred by or under this Chapter shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to ten thousand rupees or with both.
PART III.
AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT 1920.

4. In the Tamil Nadu District Municipalities Act, 1920 (hereafter in this Part referred to as the 1920 Act) in section 78, in sub-section '1) after clause (d), the following clause shall be inserted, namely:—

“(dd) a tax on advertisements other than advertisements published in the news papers and advertisements broadcast by radio or television.”.

5. After section 107 of the 1920 Act, the following shall be inserted, namely:—

Tax on advertisements.

107-A. Tax on advertisements.—Every person who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding or structure any advertisement, or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax calculated at such rates having regard to the location, size, reach and nature of the advertisement and in such manner and subject to such exemptions as the municipal Council may, with the approval of the State Government, by resolution determine:

Provided that the rates shall be subject to the maxima and minima laid down by the State Government in this behalf and in any case such rate of tax shall not exceed rupees five hundred per square metre per half-year:

Provided further that no tax shall be levied under this section on any advertisement or a notice—

(a) of a public meeting; or

(b) of an election to any legislative body or the municipal council; or

(c) of a candidature in respect of such an election:

Provided also that no such tax shall be levied on advertisement which is not a sky-sign and which—

(a) is exhibited within the window of any building; or

(b) relates to the trade or business carried on, within the land or building, upon or over which such advertisement is exhibited, or to any sale or letting of such land or building or to any effects therein or to any sale, entertainment or meeting to be held upon or in the same; or

(c) relates to the name of the land or building upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or

(d) relates to the business of any railway administration; or

(e) is exhibited within any railway station or upon any wall or other property of a railway administration except any portion of the surface of such wall or property fronting any street.

Explanation I.—The word “structure” in this section shall include any movable board on wheels used as an advertisement or an advertisement medium.

Explanation II.—The expression “sky-sign” shall, in this section, mean any advertisement supported on or attached to any post, pole, standard frame-work or other support wholly or in part upon or over any land, building, wall or structure which, or any part of which sky-sign shall be visible against the sky from some point in any public place and includes all and every part of any such post, pole, standard
frame-work or other support. The expression "sky-sign" shall also include any balloon, parachute or other similar device employed wholly or in part for the purposes of any advertisement upon or over any land, building or structure or upon or over any public place but shall not include—

(a) any flag staff, pole, vane or weather-cock, unless adopted or used wholly or in part for the purpose of any advertisement;

(b) any sign, or any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building or on the cornice or blocking course of any wall, or to the bridge of a roof:

Provided that such board, frame or other contrivance shall be of one continuous face and not open work, and does not extend in height more than one metre above any part of the wall, or parapet, or ridge to, against or on, which it is fixed or supported; or

(c) any advertisement relating to the name of the land or building, upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or

(d) any advertisement relating exclusively to the business of a railway administration and placed wholly upon or over any railway, railway station, yard, platform or station approach belonging to a railway administration, and so placed that it cannot fall into any street or public place; or

(e) any notice of land or building to be sold, or let, placed upon such land or building.

Explanation III.—"Public place" shall for the purposes of this section, mean any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not.

Explanation IV.—In this Chapter, the expression "advertisement" shall not include any advertisement published in any newspaper and advertisement broadcast by radio or television.

107-B. Prohibition of advertisements without written permission of executive authority.—(1) No advertisement shall, after the levy of the tax under section 107-A has been determined upon in the municipal council, be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the municipality or shall be displayed in any manner whatsoever in any place without the written permission of the executive authority.

(2) The executive authority shall not grant such permission if—

(i) the advertisement contravenes any by-law made by the municipal council under clause (2) of section 306; or

(ii) the tax, if any, due in respect of the advertisement, has not been paid; or

(iii) the erection, exhibition, fixation or retention of the advertisement is an offence under the Tamil Nadu Open Places (Prevention of Disfigurement) Act, 1959 (Tamil Nadu Act 2 of 1959).

(3) Subject to the provisions of sub-section (2) in the case of an advertisement liable to the advertisement tax, the executive authority shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission.

Provided that the provisions of this section shall not apply to any advertisement, erected, exhibited, fixed or retained on the premises of a railway administration relating to the business of a railway administration.
Permission of the executive authority to become void in certain cases.—
The permission granted under section 107-B shall become void in the following cases, namely:

(a) if the advertisement contravenes any by-law made by the municipal council under clause (25) of section 306 or the Tamil Nadu Open Places (Preservation of Disfigurement) Act, 1959 (Tamil Nadu Act 2 of 1959);

(b) if any addition to the advertisement be made except for the purposes of making it secure under the direction of the engineer for general purposes;

(c) if any material change be made in the advertisement or any part thereof;

(d) if the advertisement or any part thereof falls otherwise than through accident;

(e) if any addition or alteration be made to, or in the building, wall or structure upon or over which the advertisement is erected, exhibited, fixed or retained if such addition or alteration involves the disturbance of the advertisement or any part thereof; and

(f) if the building, wall or structure upon or over which the advertisement is erected, exhibited, fixed or retained be demolished or destroyed.

Owner or person in occupation to be deemed responsible.—Where any advertisement shall be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure in contravention of the provisions of section 107-A or section 107-B or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the owner or person in occupation of such land, building, wall, hoarding or structure shall be deemed to be the person who has erected, exhibited, fixed or retained such advertisement in such contravention unless he proves that such contravention was committed by a person not in his employment or under his control or was committed without his connivance.

Removal of unauthorised advertisement.—If any advertisement be erected, exhibited, fixed or retained contrary to the provisions of sections 107-A or 107-B or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the executive authority may, by notice in writing, require the owner or occupier of the land, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained to take down or remove such advertisement or may enter any building, land or property and have the advertisement removed.

Collection of tax on advertisement.—The executive authority may farm out the collection of any tax on advertisements leviable under section 107-A for any period not exceeding one year at a time on such terms and conditions as may be provided for by bye-laws made under section 306.

6. After Chapter XII of the 1920 Act, the following Chapter shall be inserted, namely:

CHAPTER XII-A.

Definition.—In this Chapter, “hoarding” means any screen of boards at any place whether public or private used or intended to be used for exhibiting advertisement including the frame work or other support, erected, wholly or in part upon or over any land, building, wall or structure, visible to public wholly or partly.

Prohibition for erection of hoardings.—(1) No hoarding shall be erected at any place on or after the 23rd day of July 1998 (hereafter in this section referred to as the said date), by any person without obtaining a licence from the executive authority.

(2) Every person who has erected any hoarding without obtaining a licence and which is in existence immediately before the said date, shall apply for a licence in accordance with the provisions of this Chapter within thirty days from the said date.
285-C. Application for licence.—(1) Every application for licence under this Chapter shall be made to the executive authority in such form, containing such particulars and with such fee, as may be prescribed.

(2) The executive authority may, after local inspection, grant a licence with such conditions or directions, subject to such rules as may be prescribed.

(3) The executive authority may refuse to grant licence for reasons to be recorded in writing:

Provided that a licence shall not be refused unless the applicant has been given an opportunity of making his representation.

(4) Every licence granted under sub-section (2) shall be valid for such period as may be prescribed and may be renewed from time to time.

285-D. Power to cancel or suspend licence.—(1) Without prejudice to any other penalty to which the licensee may be liable under this Chapter, the executive authority may, at any time, by order in writing, cancel or suspend any licence granted or renewed under section 285-C, if—

(a) such licence has been obtained by fraud, misrepresentation or suppression of material particulars; or

(b) the licensee has contravened any of the provisions of this Chapter or the rules made thereunder or any of the conditions subject to which the licence was granted.

(2) Before cancelling or suspending a licence under sub-section (1), the executive authority shall give the licensee an opportunity of making his representation.

285-E. Removal of unauthorised hoardings.—Any hoarding erected without a licence shall be confiscated and removed by the executive authority, without giving any notice.

285-F. Removal of hoarding in certain other cases.—(1) Where any hoarding is retained after the expiry of the licence or erected contrary to the conditions of licence, the executive authority may by notice in writing, require the licensee to remove such hoarding within such time as may be prescribed.

(2) Where the hoarding is not removed within the time specified in the notice, the executive authority shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue.

285-G. Exemptions.—Nothing contained in this Chapter shall apply to any hoarding on which is exhibited any advertisement which relates to—

(i) the trade or business carried on within the land or building, upon or over, which such hoarding is erected or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting, to be held upon or in such land or building; or

(ii) the name of the land or building, upon or over which the hoarding is erected or to the name of the owner or occupier of such land or building:

Provided that the exemption under this section shall be subject to such size and nature of the hoarding as may be prescribed.

285-H. Appeal.—(1) An appeal shall lie to the Taxation Appeals Committee from an order of refusal to grant or renew a licence or cancelling or suspending a licence by the executive authority under this Chapter within thirty days from the date of receipt of the order.

(2) The appeal shall be in such form and in such manner and shall accompany with such fee, as may be prescribed.
(3) On receipt of such appeal, the Taxation Appeals Committee may, after making such inquiry as may be necessary and giving a reasonable opportunity to the appellant to be heard, pass such orders as it deems fit.

285. Penalty.—Whoever contravenes any of the provisions of this Chapter or any rule or order made thereunder or obstructs lawful exercise or any power conferred by or under this Chapter shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to ten thousand rupees or with both”.

PART IV.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

7. In the Madurai City Municipal Corporation Act, 1971 (hereafter in this part referred to as the 1971 Act), in section 157,—

(a) for the expression “a tax calculated at such rates”, the expression “a tax calculated at such rates having regard to the location, size, reach and nature of the advertisement” shall be substituted;

(b) in the first proviso, for the expression “shall not exceed rupees one hundred for each advertisement per half year”, the expression “shall not exceed rupees five hundred per square metre per half year” shall be substituted.

8. After Chapter XIII of the 1971 Act, the following Chapter shall be inserted, namely:

“CHAPTER-XIII A.

410-A. Definition.—In this Chapter, “hoarding” means any screen of boards at any place, whether public or private, used or intended to be used for exhibiting advertisement including the framework or other support, erected, wholly or in part upon or over any land, building, wall or structure, visible to public wholly or partly.

410-B. Prohibition for erection of hoardings.—(1) No hoarding shall be erected at any place, on or after the 23rd day of July 1998 (hereafter referred to as the said date), by any person without obtaining a licence from the Commissioner;

(2) Every person who has erected any hoarding without obtaining a licence and which is in existence immediately before the said date shall apply for a licence in accordance with the provisions of this Chapter within thirty days from the said date.

410-C. Application for licence.—(1) Every application for licence under this Chapter shall be made to the Commissioner in such form, containing such particulars and with such fee, as may be prescribed.

(2) The Commissioner may, after local inspection, grant a licence with such conditions or directions, subject to such rules as may be prescribed.

(3) The Commissioner may refuse to grant licence for reasons to be recorded in writing:

Provided that a licence shall not be refused unless the applicant has been given an opportunity of making his representation.

(4) Every licence granted under sub-section (2) shall be valid for such period as may be prescribed and may be renewed from time to time.

410-D. Power to cancel or suspend licence.—(1) Without prejudice to any other penalty to which the licensee may be liable under this Chapter, the
Commissioner may, at any time, by order in writing, cancel or suspend any licence granted or renewed under section 410-C, if,

(a) such licence has been obtained by fraud, misrepresentation or suppression of material particulars; or

(b) the licensee has contravened any of the provisions of this Chapter or the rules made thereunder or any of the conditions subject to which the licence was granted.

(2) Before cancelling or suspending a licence under sub-section (1), the Commissioner shall give the licensee, an opportunity of making his representation.

410-E. Removal of unauthorised hoarding.—Any hoarding erected without a licence shall be confiscated and removed by the Commissioner, without giving any notice.

410-F. Removal of hoarding in certain other cases.—(1) Where any hoarding is retained after the expiry of the licence or erected contrary to the conditions of licence, the Commissioner may, by notice in writing, require the licensee to remove such hoarding within such time as may be prescribed.

(2) Where the hoarding is not removed within the time specified in the notice, the Commissioner shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue.

410-G. Exemptions.—Nothing contained in this Chapter shall apply to any hoarding on which is exhibited any advertisement which relates to,—

(i) the trade or business carried on within the land or building, upon or over, which such hoarding is erected or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting, to be held upon or in such land or building; or

(ii) the name of the land or building, upon or over which the hoarding is erected or to the name of the owner or occupier of such land or building:

Provided that the exemption under this section shall be subject to such size and nature of the hoarding as may be prescribed.

410-H. Appeal.—(1) An appeal shall lie to the Standing Committee from an order of refusal to grant or renew a licence or cancelling or suspending a licence by the Commissioner under this Chapter within thirty days from the date of receipt of the order.

(2) The appeal shall be in such form and in such manner and shall accompany with such fee, as may be prescribed.

(3) On receipt of such appeal, the Standing Committee may, after making such inquiry as may be necessary and giving a reasonable opportunity to the appellant to be heard, pass such orders as it deems fit.

410-I. Penalty.—Whoever contravenes any of the provisions of this Chapter or any rule or order made thereunder or obstructs lawful exercise of any power conferred by or under this Chapter shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to ten thousand rupees or with both.

PART V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Amendment or section 168.

9. In the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this part referred to as the 1981 Act), in section 158,—

(a) for the expression “a tax calculated at such rates”, the expression “a tax calculated at such rates having regard to the location, size, reach and nature of the advertisement” shall be substituted;
(b) in the first proviso, for the expression "shall not exceed rupees two hundred for each advertisement per half-year", the expression "shall not exceed rupees five hundred per square metre per half-year" shall be substituted.

10. After Chapter XIII of the 1981 Act, the following Chapter shall be inserted, namely:

"CHAPTER-XIII-A.

410-A. Definition.—In this Chapter, "hoarding" means any screen of boards at any place whether public or private used or intended to be used for exhibiting advertisement including the framework or other support, erected, wholly or in part upon or over any land, building, wall or structure, visible to public wholly or partly.

410-B. Prohibition for erection of hoardings.—(1) No hoarding shall be erected at any place, on or after the 23rd day of July 1998 (hereafter in this section referred to as the said date), by any person without obtaining a licence from the Commissioner.

(2) Every person who has erected any hoarding without obtaining a licence and which is in existence immediately before the said date shall apply for a licence in accordance with the provisions of this Chapter within thirty days from the said date.

410-C. Application for licence.—(1) Every application for licence under this Chapter shall be made to the Commissioner in such form, containing such particulars and with such fee, as may be prescribed.

(2) The Commissioner may, after local inspection, grant a licence with such conditions or directions, subject to such rules as may be prescribed.

(3) The Commissioner may refuse to grant licence for reasons to be recorded in writing:

Provided that a licence shall not be refused unless the applicant has been given an opportunity of making his representation.

(4) Every licence granted under sub-section (2) shall be valid for such period as may be prescribed and may be renewed from time to time.

410-D. Power to cancel or suspend licence.—(1) Without prejudice to any other penalty to which the licensee may be liable under this Chapter, the Commissioner may, at any time, by order in writing, cancel or suspend any licence granted or renewed under section 410-C, if,—

(a) such licence has been obtained by fraud, misrepresentation or suppression of material particulars; or

(b) the licensee has contravened any of the provisions of this Chapter or the rules made thereunder or any of the conditions subject to which the licence was granted.

(2) Before cancelling or suspending a licence under sub-section (1), the Commissioner shall give the licensee, an opportunity of making his representation.

410-E. Removal of unauthorised hoarding.—Any hoarding erected without a licence shall be confiscated and removed by the Commissioner, without giving any notice.

410-F. Removal of hoarding in certain other cases.—(1) Where any hoarding is retained after the expiry of the licence or erected contrary to the conditions of licence, the Commissioner may, by notice in writing, require the licensee to remove such hoarding within such time as may be prescribed.

(2) Where the hoarding is not removed within the time specified in the notice, the Commissioner shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue.
410-G. Exemptions.—Nothing contained in this Chapter shall apply to any hoarding on which is exhibited any advertisement which relates to—

(i) the trade or business carried on within the land or building, upon or over, which such hoarding is erected or to any sale or letting of such land or building or any effect therein or to any sale, entertainment or meeting, to be held upon or in such land or building; or

(ii) the name of the land or building, upon or over which the hoarding is erected or to the name of the owner or occupier of such land or building:

Provided that the exemption under this section shall be subject to such size and nature of the hoarding as may be prescribed.

410-H. Appeal.—(1) An appeal shall lie to the Standing Committee from an order of refusal to grant or renew a licence or cancelling or suspending a licence by the Commissioner under this Chapter within thirty days from the date of receipt of the order.

(2) The appeal shall be in such form and manner and shall accompany with such fee, as may be prescribed.

(3) On receipt of such appeal, the Standing Committee may, after making such inquiry as may be necessary and giving a reasonable opportunity to the appellant to be heard, pass such orders as it deems fit.

410-I. Penalty.—Whoever contravenes any of the provisions of this Chapter or any rule or order made thereunder or obstructs lawful exercise of any power conferred by or under this Chapter shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to ten thousand rupees or with both.

Repeal and saving.


(2) Notwithstanding such repeal, anything done or any action taken under the Chennai City Municipal Corporation Act, 1919 or the Tamil Nadu District Municipalities Act, 1920 or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981, as amended by the said Ordinance, shall be deemed to have been done or taken under the Chennai City Municipal Corporation Act, 1919 or the Tamil Nadu District Municipalities Act, 1920 or the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981, as amended by this Act.

Repeal of Tamil Nadu Act 39 of 1985.

12. The Tamil Nadu Acquisition of Hoardings Act, 1985, is hereby repealed.

(By order of the Governor)

A. K. RAJAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th December, 1998 and is hereby published for general information.

Act No. 59 of 1998.

AN ACT FURTHER TO AMEND THE LAWS RELATING TO THE MUNICIPAL CORPORATIONS AND MUNICIPALITIES IN THE STATE OF TAMIL NADU.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows—

PART—I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws Second Amendment) Act, 1998.

(2) It shall be deemed to have come into force on the 1st day of October, 1998.

PART—II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. After Chapter V of the Chennai City Municipal Corporation Act, 1919, the following Chapter shall be inserted, namely :-

"CHAPTER—V-A.

Tax on profession, trade, calling and employment.

138-A. Definitions.—For the purposes of this Chapter,—

(a) "employee" means a person employed on salary and includes—

(i) a Government servant receiving pay from the revenue of the Central Government or any State Government;

(ii) a person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where such body operates within the Corporation limit even though its head quarters may be outside the Corporation limit; and.
(iii) a person engaged in any employment by an employer, not covered by sub-clauses (i) and (ii);

(b) "employer" in relation to an employee earning any salary on a regular basis under his means, the person or the officer who is responsible for disbursement of such salary and includes the head of the office or any establishment as well as the Manager or Agent of the employer;

(c) "half-year" shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year;

(d) "month" means a calendar month;

(e) "person" means any person who is engaged actively or otherwise in any profession, trade, calling or employment in the State of Tamil Nadu and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club, body of persons or association, so engaged, but does not include any person employed on a casual basis;

(f) "tax" means the tax on profession, trade, calling and employment levied under this Chapter.

138-B. Levy of profession tax.—(1) There shall be levied by the Council a tax on profession, trade, calling and employment.

(2) Every company which transacts business and every person, who is engaged actively or otherwise in any profession, trade, calling or employment within the city on the first day of the half-year for which return is filed, shall pay half-yearly tax at the rates specified in the Table below in such manner as may be prescribed:

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Average half-yearly income</th>
<th>Half-yearly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rs. 0 to 21,000</td>
<td>Nil</td>
</tr>
<tr>
<td>2</td>
<td>Rs. 21,001 to 30,000</td>
<td>60</td>
</tr>
<tr>
<td>3</td>
<td>Rs. 30,001 to 45,000</td>
<td>150</td>
</tr>
<tr>
<td>4</td>
<td>Rs. 45,001 to 60,000</td>
<td>300</td>
</tr>
<tr>
<td>5</td>
<td>Rs. 60,001 to 75,000</td>
<td>450</td>
</tr>
<tr>
<td>6</td>
<td>Rs. 75,001 and above</td>
<td>600</td>
</tr>
</tbody>
</table>

The rate of tax payable under sub-section (2) shall be published by the Commissioner in such manner as may be prescribed.

(4) Where a company or person proves that it or he has paid the sum due on account of the tax levied under this Chapter or any tax of the nature of a profession tax imposed under the Cantonments Act, 1924 for the same half-year to any local authority or cantonment authority in the State of Tamil Nadu, such company or person shall not be liable, by reason merely of change of place of business, exercise of profession, trade, calling or employment, or residence, to pay the tax to any other local authority or cantonment authority.
(5) The tax leviable from a firm, association or Hindu undivided family may be levied on any adult member of the firm, association or family.

(6) Where a person doing the same business in the same name in one or more places within the city, the income of such business in all places within the city shall be computed for the purpose of levy of tax and such person shall pay the tax in accordance with the provisions of this Chapter.

(7) Where any company, corporate body, society, firm, body of persons or association pays the tax under this Chapter, any director, partner or member, as the case may be, of such company, corporate body, society, firm, body of persons or association shall not be liable to pay tax under this Chapter for the income derived by such director, partner or member from such company, corporate body, society, firm, body of persons or association:

Provided that such director, partner or member shall be liable to pay tax under this Chapter for the income derived from other sources.

(8) Every person who is liable to pay tax, other than a person earning salary or wage shall furnish to the Commissioner a return in such form, for such period and within such date and in such manner as may be prescribed:

Provided that subject to the provisions of sub-sections (10) and (11), such person may make a self-assessment on the basis of average half-yearly income of the previous financial year and the return filed by him shall be accepted without calling for the accounts and without any inspection.

(9) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

(10) Notwithstanding anything contained in the proviso to sub-section (8), the Commissioner may select ten per cent of the total number of such assessments in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by a person in this connection and in such cases final assessment order shall be passed in accordance with the provisions of this Chapter.

(11) If no return is submitted by any person under sub-section (8) within the prescribed period or if the return submitted by him appears to the Commissioner to be incomplete or incorrect, the Commissioner shall, after making such enquiry as he may consider necessary, assess such person to the best of his judgment:

Provided that before taking action under this sub-section, the person shall be given a reasonable opportunity of proving the correctness or completeness of any return submitted by him.

(12) Every person who is liable to pay tax under this section, other than a person earning salary or wage—

(a) shall be issued with a pass book containing such details relating to such payment of tax as may be prescribed and if the pass book is lost or accidently destroyed, the Commissioner may, on an application made by the person accompanied by such fee as may be fixed by the Council, issue to such person a duplicate of the pass book;

(b) shall be allotted a permanent account number and such person shall—

(i) quote such number in all his returns to, or correspondence with the Commissioner;
(ii) quote such number in all channels for the payment of any sum due under this Chapter.

(13) The rate of tax specified under sub-section (2) shall be revised by the Council once in every five years and such revision of tax shall be increased not less than twenty-five per cent and not more than thirty-five per cent of the tax levied immediately before the date of revision.

138-C. Employers liability to deduct and pay tax on behalf of the employees.—The tax payable by any person earning a salary or wage shall be deducted by his employer from the salary payable to such person, before such salary or wage is paid to him in such manner as may be prescribed and such employer shall, irrespective of whether such deduction has been made or not when the salary or wage is paid to such person be liable to pay tax on behalf of such person:

Provided that if the employer is an officer of the State or Central Government, the Government may, notwithstanding anything contained in this Chapter, prescribe the manner in which such employer shall discharge the said liability.

138-D. Filing of returns by employer.—(1) Every employer liable to pay tax under this Chapter shall file a return to the Commissioner, in such form, for such period and by such date as may be prescribed, showing therein the salaries paid by him to the employees and the amount of tax deducted by him in respect of such employees.

(2) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

138-E. Assessment of the employer.—(1) The Commissioner, if satisfied that any return filed by any employer under sub-section (1) of section 138-D is correct and complete, shall accept the return.

(2) Where an employer has failed to file any return under sub-section (1) of section 138-D within the time or if the return filed by him appears to the Commissioner to be incorrect or incomplete, the Commissioner shall, after making such enquiry as he considers necessary, determine the tax due and assess the employer to the best of his judgment and issue a notice of demand for the tax so assessed:

Provided that before assessing the tax due, the Commissioner shall give the employer a reasonable opportunity of being heard.

138-F. Penalty and interest.—(1) In addition to the tax assessed under sub-section (11) of section 138-B or sub-section (2) of section 138-E in the case of submission of incorrect or incomplete return, the Commissioner shall direct the person or employer to pay by way of penalty of one hundred per cent of the difference of the tax assessed and the tax paid as per return:

Provided that no penalty under this sub-section shall be imposed after the period of three years from the date of the order of the assessment under this Chapter and unless the person affected has had a reasonable opportunity of showing cause against such imposition.

(2) On any amount remaining unpaid after the dates specified for its payment, the person or employer shall pay, in addition to the amount due, interest at such rate not exceeding one per cent per mensem of such amount for the entire period of default, as may be prescribed.

138-G. Appeal.—(1) Any person or employer aggrieved by any order or decision of the Commissioner in relation to the payment of tax (including penalty, interest and fine) may, within such time as may be prescribed, appeal to the Taxation Appeals Tribunal.
(2) The decision of the Taxation Appeals Tribunal shall be final and shall not be questioned in any court of law:

Provided that no such decision shall be made except after giving the person affected a reasonable opportunity of being heard.

138-H. Exemptions.—Nothing contained in this Chapter shall apply to—

(a) the members of the Armed Forces of the Union serving in any part of this State, to whom the provisions of the Army Act, 1950, the Air Force Act, 1950 or the Navy Act, 1957 apply;

(b) the members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 applies and serving in any part of this State;

(c) physically disabled persons with total disability in one or both the hands or legs, spastics, totally dumb or deaf persons or totally blind persons;

Provided that such physical disability shall be duly certified by a Registered Medical Practitioner in the service of the Government not below the rank of Civil Surgeon.

138-I. Repeal and saving.—(1) The Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (hereinafter in this section referred to as the 1992 Act) in its application to the city, is hereby repealed.

(2) The repeal of the 1992 Act under sub-section (1) shall not affect,—

(i) the previous operation of the said Act or anything done or duly suffered thereunder; or

(ii) any right, privileges, obligations or liabilities acquired, accrued or incurred under the said Act; or

(iii) any penalty, forfeiture or punishment incurred in respect of any offence committed.

(3) Notwithstanding the repeal of the 1992 Act, the rates of tax on professions, trades, callings and employments specified in the Schedule to the said Act shall continue to apply for the period commencing on the 1st day of April, 1992 and ending with the 30th day of September, 1998 for the levy and collection of such tax for the said period, where the tax due under that Act has not been paid for the said period.

(4) The provisions of this Chapter, other than the rates of tax specified in sub-section (2) of section 138-B and the provisions relating to penalty and interest, shall mutatis mutandis apply to the levy and collection of tax for the period mentioned in sub-section (3).

(5) The arrears of tax under the 1992 Act shall be paid in six equal half-yearly instalments in such manner and within such period as may be prescribed.

PART—III.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

3. After Chapter VI of the Tamil Nadu District Municipalities Act, 1920, the following Chapter shall be inserted, namely:—
"Chapter VI-A.

Tax on profession, trade, calling and employment.

124-C. Definitions.—For the purposes of this Chapter,—

(a) "employee" means a person employed on salary and includes,—

(i) a Government servant receiving pay from the revenue of the Central Government or any State Government;

(ii) a person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where, such body operates within the municipal limit even although its headquarters may be outside the municipal limit; and

(iii) a person engaged in any employment by an employer not covered by sub-clauses (i) and (ii);

(b) "employer" in relation to an employee earning any salary on a regular basis under his means, the person or the officer who is responsible for disbursement of such salary and includes the head of the office or any establishment as well as the Manager or Agent of the employer;

(c) "half-year" shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year;

(d) "month" means a calendar month;

(e) "person" means any person who is engaged actively or otherwise in any profession, trade, calling or employment in the State of Tamil Nadu and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club, body of persons of association, so engaged, but does not include any person employed on a casual basis;

(f) "tax" means the tax on profession, trade, calling and employment levied under this Chapter.

124-D. Levy of profession tax.—(1) There shall be levied by the Municipal Council a tax on profession, trade calling and employment.

(2) Every company which transacts business and every person, who is engaged actively or otherwise in any profession, trade, calling or employment within the municipality on the first day of the half-year for which return is filed, shall pay half-yearly tax at the rates specified in the Table below in such manner as may be prescribed.

THE TABLE.

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Average half-yearly income</th>
<th>Half-yearly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>1</td>
<td>Up to Rs. 21,000</td>
<td>Nil</td>
</tr>
<tr>
<td>2</td>
<td>Rs. 21,001</td>
<td>Rs. 60</td>
</tr>
<tr>
<td>3</td>
<td>Rs. 30,001</td>
<td>Rs. 150</td>
</tr>
<tr>
<td>4</td>
<td>Rs. 45,001</td>
<td>Rs. 300</td>
</tr>
<tr>
<td>5</td>
<td>Rs. 60,001</td>
<td>Rs. 450</td>
</tr>
<tr>
<td>6</td>
<td>Rs. 75,001 and above</td>
<td>Rs. 600</td>
</tr>
</tbody>
</table>

(2) The rate of tax payable under sub-section (2) shall be published by the executive authority in such manner as may be prescribed.
(4) Where a company or person proves that it or he has paid the sum due on account of the tax levied under this Chapter or any tax of the nature of a profession tax imposed under the Cantonments Act, 1924 for the same half-year to any local authority or cantonment authority in the State of Tamil Nadu such company or person shall not be liable by reason merely of change of place of business, exercise of profession, trade, calling or employment or residence, to pay the tax to any other local authority or cantonment authority.

(5) The tax leviable from a firm, association or Hindu undivided family may be levied on any adult member of the firm, association or family.

(6) Where a person doing the same business in the same name in one or more places within the municipality, the income of such business in all places within the municipality shall be computed for the purpose of levy of tax and such person shall pay the tax in accordance with the provisions of this Chapter.

(7) Where any company, corporate body, society, firm, body of persons or association, pays the tax under this Chapter, any director, partner or member as the case may be, of such company, corporate body, society, firm, body of persons or association shall not be liable to pay tax under this Chapter for the income derived by such director, partner or member from such company, corporate body, society, firm, body of persons or associations:

Provided that such director, partner or member shall be liable to pay tax under this Chapter for the income derived from other sources.

(8) Every person who is liable to pay tax, other than a person earning a salary or wage shall furnish to the executive authority a return in such form, for such period and within such date and in such manner as may be prescribed:

Provided that subject to the provisions of sub-sections (10) and (11), such person may make a self-assessment on the basis of average half-yearly income of the previous financial year and the return filed by him shall be accepted without calling for the accounts and without any inspection.

(9) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

(10) Notwithstanding anything contained in the proviso to sub-section (8), the executive authority may select ten per cent of the total number of such assessment in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by a person in this connection and in such cases final assessment order shall be passed in accordance with provisions of this Chapter.

(11) If no return is submitted by any person under sub-section (8) within the prescribed period or if the return submitted by him appears to the executive authority to be incomplete or incorrect, the executive authority shall, after making such enquiry as he may consider necessary assess such person to the best of his judgement:

Provided that before taking action under this sub-section, the person shall be given a reasonable opportunity of proving the correctness or completeness of any return submitted by him.

(12) Every person who is liable to pay tax under this section, other than a person earning salary or wage—

(a) shall be issued with a pass book containing such details relating to such payment of tax as may be prescribed and if the pass book is lost or accidentally destroyed the executive authority may, on an application made by the person accompanied by such fees as may be fixed by the municipal council, issue to such person a duplicate of the pass book.
(b) shall be allotted a permanent account number and such person shall—

(i) quote such number in all his returns to, or correspondence with, the executive authority;

(ii) quote such number in all dealings for the payment of any sum due under this Chapter.

(13) The rate of tax specified under sub-section (2) shall be revised by the municipal council once in every five years and such revision of tax shall be increased not less than twenty-five per cent and not more than thirty-five per cent of the tax levied immediately before the date of revision.

124-E. Employer’s liability to deduct and pay tax on behalf of the employees.—The tax payable by any person earning a salary or wage shall be deducted by his employer from the salary payable to such person, before such salary or wage is paid to him, in such manner as may be prescribed and such employer shall irrespective of whether such deduction has been made or not when the salary or wage is paid to such person be liable to pay tax on behalf of such person.

Provided that if the employer is an officer of the State or Central Government the Government may, notwithstanding anything contained in this Chapter prescribe the manner in which such employer shall discharge the said liability.

124-F. Filing of returns by employer.—(1) Every employer liable to pay tax under this Chapter shall file a return to the executive authority in such form, for such period and by such date as may be prescribed showing therein the salaries paid by him to the employees and the amount of tax deducted by him in respect of such employees.

(2) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

124-G. Assessment of the employer.—(1) The executive authority, if satisfied that any return filed by any employer under sub-section (1) of section 124-F is correct and complete shall accept the return.

(2) Where an employer has failed to file any return under sub-section (1) of section 124-F within the time or if the return filed by him appears to the executive authority to be incorrect or incomplete, the executive authority shall, after making such enquiry as he considers necessary, determine the tax due, and assess the employer to the best of his judgement and issue a notice of demand for the tax so assessed.

Provided that before assessing the tax due, the executive authority shall give the employer a reasonable opportunity of being heard.

124-H. Penalty and interest.—(1) In addition to the tax assessed under sub-section (11) of section 124-D or sub-section (2) of section 124-G in the case of submission of incorrect or incomplete return the executive authority shall direct the person or employer to pay by way of penalty of one hundred per cent of the difference of the tax assessed and the tax paid as per return:

Provided that no penalty under this sub-section shall be imposed after the period of three years from the date of the order of the assessment under this Chapter and unless the person affected has had a reasonable opportunity of showing cause against such imposition.

(2) On any amount remaining unpaid after the dates specified for its payment, the person or employer shall pay, in addition to the amount due, interest at such rate, not exceeding one per cent. per mensem of such amount for the entire period of default as may be prescribed.

124-I. Appeal.—(1) Any person or employer aggrieved by any order or decision of the executive authority in relation to the payment of tax (including penalty, see and interest) may, within such time as may be prescribed, appeal to the Taxation Appeals Committee.
(2) The decision of the Taxation Appeals Committee shall be final and shall not be questioned in any court of law:

Provided that no such decision shall be made except after giving the person affected a reasonable opportunity of being heard.

124-J. Exemptions.—Nothing contained in this Chapter shall apply to—

(a) the members of the Armed Forces of the Union serving in any part of this State to whom the provisions of the Army Act, 1950; the Air Force Act, 1950 or the Navy Act, 1957 applies;

(b) the members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 applies and serving in any part of this State;

(c) physically disabled persons with total disability in one or both hands or legs, spastics, totally jumb or deaf persons or totally blind persons:

Provided that such physically disability shall be duly certified by a Registered Medical Practitioner in the service of the Government not below the rank of a Civil Surgeon.

124-K. Repeal and savings.—(1) The Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (Tamil Nadu Act 24 of 1992) (hereafter in this section referred to as the 1992 Act) in its application to the municipality is hereby repealed.

(2) The repeal of the 1992 Act under sub-section (1) shall not affect,—

(i) the previous operation of the said Act or anything done or duly suffered thereunder; or

(ii) any right, privileges, obligations or liabilities acquired, accrued or incurred under the said Act; or

(iii) any penalty, forfeiture or punishment incurred in respect of any offence committed.

(3) Notwithstanding the repeal of the 1992 Act, the rates of tax on professions, trades, callings and employments specified in the Schedule to the said Act shall continue to apply for the period commencing on the 1st day of April 1992 and ending with the 30th day of September 1998 for the levy and collection of such tax for the said period in respect of such tax due under that Act has not been paid for the said period.

(4) The provisions of this Chapter other than the rates of tax specified in sub-section (2) of section 124-D and the provisions relating to penalty and interest shall mutatis mutandis apply to the levy and collection of tax for the period mentioned in sub-section (3).

(5) The arrears of tax under the 1992 Act shall be paid in six equal half-yearly instalments in such manner and within such period as may be prescribed.

PART IV

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Insertion of new Chapter V-A.

4. After Chapter V of the Madurai City Municipal Corporation Act, 1971, Tamil Nadu Act 15 of 1971 the following Chapter shall be inserted, namely:—
"Chapter-V-A.

Tax on profession, trade, calling and employment.

169-A. Definitions.—For the purposes of this Chapter,—

(a) "employee" means a person employed on salary and includes,—

(i) a Government servant receiving pay from the revenue of the Central Government or any State Government;

(ii) a person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where such body operates within the Corporation limit even though its headquarters may be outside the Corporation limit; and

(iii) a person engaged in any employment by an employer, not covered by sub-clauses (i) and (ii):

(b) "employer" in relation to an employee earning any salary on a regular basis under his means, the person or the officer who is responsible for disbursement of such salary and includes the head of the office or any establishment as well as the Manager or Agent of the employer;

(c) "half-year" shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year;

(d) "month" means a calendar month;

(e) "person" means any person who is engaged actively or otherwise in any profession, trade, calling or employment in the State of Tamil Nadu and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club, body of persons or association, so engaged, but does not include any person employed on a casual basis;

(f) "tax" means the tax on profession, trade, calling and employment levied under this Chapter.

169-B. Levy of profession tax.—(1) There shall be levied by the Council a tax on profession, trade, calling and employment.

(2) Every company which transact business and every person, who is engaged actively or otherwise in any profession, trade, calling or employment within the city on the first day of the half-year for which return is filed, shall pay half-yearly tax at the rates specified in the Table below in such manner as may be prescribed:

THE TABLE.

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Average half-yearly income</th>
<th>Half-yearly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>From Rs.</td>
<td>To Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>1</td>
<td>Upto 21,000</td>
<td>Nil</td>
</tr>
<tr>
<td>2</td>
<td>21,001</td>
<td>60</td>
</tr>
<tr>
<td>3</td>
<td>30,001</td>
<td>150</td>
</tr>
<tr>
<td>4</td>
<td>45,001</td>
<td>300</td>
</tr>
<tr>
<td>5</td>
<td>60,001</td>
<td>450</td>
</tr>
<tr>
<td>6</td>
<td>75,001 and above</td>
<td>600</td>
</tr>
</tbody>
</table>

(3) The rate of tax payable under sub-section (2) shall be published by the Commissioner in such manner as may be prescribed.

Group IV-2 Ex. (758)—2A.
(4) Where a company or person proves that it or he has paid the sum due on account of the tax levied under this Chapter or any tax of the nature of a profession tax imposed under the Central Act, 1924 for the same half-year to any local authority or cantonment authority in the State of Tamil Nadu, such company or person shall not be liable by reason merely of change of place of business, exercise of profession, trade, calling or employment, or residence, to pay the tax to any other local authority or cantonment authority.

(5) The tax leviable from a firm, association or Hindu undivided family may be levied on any adult member of the firm, association or family.

(6) Where a person doing the same business in the same name in one or more places within the city, the income of such business in all places within the city shall be computed for the purpose of levy of tax and such person shall pay the tax in accordance with the provisions of this Chapter.

(7) Where any company, a corporate body, society, firm, body of persons or association pays the tax under this Chapter, any director, partner or member, as the case may be, of such company, corporate body, society, firm, body of persons or association shall not be liable to pay tax under this Chapter for the income derived by such director, partner or member from such company, corporate body, society, firm, body of persons or association:

Provided that such director, partner or member shall be liable to pay tax under this Chapter for the income derived from other sources.

(8) Every person who is liable to pay tax, other than a person earning salary or wage shall furnish to the Commissioner a return in such form, for such period and within such date and in such manner as may be prescribed:

Provided that subject to the provisions of sub-section (10) and (11), such person may make a self-assessment on the basis of average half-yearly income of the previous financial year and the return filed by him shall be accepted without calling for the accounts and without any inspection.

(9) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

(10) Notwithstanding anything contained in the proviso to sub-section (8), the Commissioner may select ten per cent of the total number of such assessment in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by a person in this connection and in such cases final assessment order shall be passed in accordance with the provisions of this Chapter.

(11) If no return is submitted by any person under sub-section (8) within the prescribed period or if the return submitted by him appears to the Commissioner to be incomplete or incorrect, the Commissioner shall, after making such enquiry as he may consider necessary, assess such person to the best of his judgment:

Provided that before taking action under this sub-section, the person shall be given a reasonable opportunity of proving the correctness or completeness of any return submitted by him.

(12) Every person who is liable to pay tax under this section, other than a person earning salary or wage,—

(a) shall be issued with a pass book containing such details relating to such payment of tax as may be prescribed and if the pass book is lost or accidentally destroyed, the Commissioner may, on an application made by the person accompanied by such fee as may be fixed by the Council, issue to such person a
duplicate of the pass book,

(b) shall be allotted a permanent account number and such person shall—

(i) quote such number in all his returns to, or correspondence with, the
Commissioner;

(ii) quote such number in all dealings for the payment of any sum due under this Chapter.

(13) The rate of tax specified under sub-section (2) shall be revised by the
Council once in every five years and such revision of tax shall be increased not less
than twenty-five per cent and not more than thirty-five per cent of the tax levied
immediately before the date of revision.

169-C. Employers liability to deduct and pay tax on behalf of the employee.—
The tax payable by any person earning a salary or wage shall be deducted by his
employer from the salary payable to such person, before such salary or wage is paid
to him in such manner as may be prescribed and such employer shall, irrespective
of whether such deduction has been made or not when the salary or wage is paid
to such person, be liable to pay tax on behalf of such person:

Provided that if the employer is an officer of the State or Central Government, the
Government may, notwithstanding anything contained in this Chapter, prescribe the
manner in which such employer shall discharge the said liability.

169-D. Filing of returns by employer.—(1) Every employer liable to pay tax
under this Chapter shall file a return to the Commissioner, in such form, for
such period and at such rate as may be prescribed, showing therein the salaries paid
to him by the employees and the amount of tax deducted by him in respect of
such employees.

(2) Every such return shall accompany with the proof of payment of the full
amount of tax due according to the return and a return without such proof of pay-
ment shall not be deemed to have been duly filed.

169-E. Assessment of the employer.—(1) The Commissioner, if satisfied that
any return filed by any employer under sub-section (1) of section 169-D is correct
and complete, shall accept the return.

(2) Where an employer has failed to file any return under sub-section (1) of
section 169-D within the time or if the return filed by him appears to the Commissi-
oner to be incorrect or incomplete, the Commissioner shall, after making such
enquiry as he considers necessary, determine the tax due and assess the employer
to the best of his judgement and issue a notice of demand for the tax so assessed:

Provided that before assessing the tax due, the Commissioner shall give the
employer a reasonable opportunity of being heard.

169-F. Penalty and interest.—(1) In addition to the tax assessed under sub-
section (1) of section 169-B or sub-section (2) of section 169-E in the case of sub-
mission of incorrect or incomplete return, the Commissioner shall direct the person
or employer to pay by way of penalty of one hundred per cent of the difference of the
tax assessed and the tax paid as per return:

Provided that no penalty under this sub-section shall be imposed after the period
of three years from the date of the order of the assessment under this Chapter and
unless the person affected has had a reasonable opportunity of showing cause against
such imposition.

(2) On any amount remaining unpaid after the dates specified for its payment
the person or employer shall pay, in addition to the amount due, interest at such
rate not exceeding one per cent per mensem of such amount for the entire period of
default, as may be prescribed.

169-G. Appeal.—(1) Any person or employer aggrieved by any order or decision
of the Commissioner in relation to the payment of tax (including penalty, fee and
interest) may, within such time as may be prescribed, appeal to the Taxation Appeals
Tribunal.
(2) The decision of the Taxation Appeal Tribunal shall be final and shall not be questioned in any court of law:

Provided that no such decision shall be made except after giving the person affected a reasonable opportunity of being heard.

169-H. Exemptions.—Nothing contained in this Chapter shall apply to,—

(a) the members of the Armed Forces of the Union serving in any part of this State, to whom the provisions of the Army Act, 1950, the Air Force Act, 1950 or the Navy Act, 1957 applies;

(b) the members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 applies and serving in any part of this State;

(c) physically disabled persons with total disability in one or both the hands or legs, spastics, totally dumb or deaf persons or totally blind persons:

Provided that such physical disability shall be duly certified by a Registered Medical Practitioner in the service of the Government not below the rank of a Civil Surgeon.

169-I. Repeal and savings.—(1) The Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (hereafter in this section referred to as the 1992 Act), in its application to the City, is hereby repealed.

(2) The repeal of the 1992 Act under sub-section (1) shall not affect,—

(i) the previous operation of the said Act or anything done or duly suffered thereunder; or

(ii) any right, privileges, obligations or liabilities acquired, accrued or incurred under the said Act; or

(iii) any penalty, forfeiture or punishment incurred in respect of any offence committed.

(3) Notwithstanding the repeal of the 1992 Act, the rates of tax on professions, trades, callings and employments specified in the Schedule to the said Act shall continue to apply for the period commencing on the 1st day of April 1992 and ending with the 30th day of September 1998 for the levy and collection of such tax for the said period where the tax due under that Act has not been paid for the said period,

(4) The provisions of this Chapter, other than the rates of tax specified in sub-section (2) of section 169-B and the provisions relating to penalty and interest, shall mutatis mutandis apply to the levy and collection of tax for the period mentioned in sub-section (3).

(5) The arrears of tax under the 1992 Act shall be paid in six equal half yearly instalments in such manner and within such period as may be prescribed.”.

PART—V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.


Central Act
Central Act
Central Act
Central Act

Insertion of new Chapter V-A.


Tamil Nadu Act 25 of 1981.
Chapter V-A.

Tax on profession, trade, calling and employment.

169-A. Definitions.—For the purposes of this Chapter,—

(a) “employee” means a person employed on salary and includes,—

(i) a Government servant receiving pay from the revenue of the Central Government or any State Government;

(ii) a person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where such body operates within the Corporation limit even though its headquarters may be outside the Corporation limit; and

(iii) a person engaged in any employment by an employer, not covered by sub-clauses (i) and (ii);

(b) “employer” in relation to an employee earning any salary on a regular basis under his means, the person or the officers who is responsible for disbursement of such salary and includes the head of the office or any establishment as well as the Manager or Agent of the employer;

(c) “half-year” shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year;

(d) “month” means a calendar month;

(e) “person” means any person who is engaged actively or otherwise in any profession, trade, calling or employment in the State of Tamil Nadu and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club, body of persons or association, so engaged, but does not include any person employed on a casual basis;

(f) “tax” means the tax on profession, trade, calling and employment levied under this Chapter.

169-B. Levy of profession tax.—(1) There shall be levied by the Council a tax on profession, trade, calling and employment.

(2) Every company which transacts business and every person, who is engaged actively or otherwise in any profession, trade, calling or employment within the city on the first day of the half-year for which return is filed, shall pay half-yearly tax at the rates specified in the Table below in such manner as may be prescribed:

THE TABLE.

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Average half-yearly income</th>
<th>Half-yearly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) From</td>
<td>(2) To</td>
<td>(3)</td>
</tr>
<tr>
<td>1. Upto Rs. 21,000</td>
<td></td>
<td>Nil</td>
</tr>
<tr>
<td>2. Rs. 21,001</td>
<td>Rs. 30,000</td>
<td>Rs. 60</td>
</tr>
<tr>
<td>3. Rs. 30,001</td>
<td>Rs. 45,000</td>
<td>Rs. 150</td>
</tr>
<tr>
<td>4. Rs. 45,001</td>
<td>Rs. 60,000</td>
<td>Rs. 300</td>
</tr>
<tr>
<td>5. Rs. 60,001</td>
<td>Rs. 75,000</td>
<td>Rs. 450</td>
</tr>
<tr>
<td>6. Rs. 75,001 and above</td>
<td></td>
<td>Rs. 600</td>
</tr>
</tbody>
</table>

(3) The rates of tax payable under sub-section (2) shall be published by the Commissioner in such manner as may be prescribed.
(4) Where a company or person proves that it or he has paid the sum due on account of the tax levied under this Chapter or any tax of the nature of a profession tax imposed under the Cantonments Act, 1924 for the same half-year to any local authority or cantonment authority in the State of Tamil Nadu such company or person shall not be liable by reason merely of change of place of business, exercise of profession, trade, calling or employment or residence, to pay the tax to any other local authority or cantonment authority.

(5) The tax leviable from a firm, association or Hindu undivided family may be levied on any adult member of the firm, association or family.

(6) Where a person doing the same business in the same name in one or more places within the city the income of such business in all places within the city shall be computed for the purpose of levy of tax and such person shall pay the tax in accordance with the provisions of this Chapter.

(7) Where any company, corporate body, society, firm, body of persons or association pays the tax under this Chapter any director, partner or member, as the case may be, of such company, corporate body, society, firm, body of persons or association shall not be liable to pay tax under this Chapter for the income derived by such director, partner or member from such company, corporate body, society, firm, body of persons or associations:

Provided that such director, partner or member shall be liable to pay tax under this Chapter for the income derived from other sources.

(8) Every person who is liable to pay tax, other than a person earning salary or wage shall furnish to the Commissioner a return in such form, for such period and within such date and in such manner as may be prescribed:

Provided that subject to the provisions of sub-section (16) and (11) such person may make a self-assessment on the basis of average half-yearly income of the previous financial year and the return filed by him shall be accepted without calling for the accounts and without any inspection.

(9) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

(10) Notwithstanding anything contained in the proviso to sub-section (6), the Commissioner may select ten per cent of the total number of such assessments in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by a person in this connection and in such cases final assessment order shall be passed in accordance with the provisions of this Chapter.

(11) If no return is submitted by any person under sub-section (8) within the prescribed period or if the return submitted by him appears to the Commissioner to be incomplete or incorrect, the Commissioner shall, after making such enquiry as he may consider necessary, assess such person to the best of his judgement:

Provided that before taking action under this sub-section the person shall be given a reasonable opportunity of proving the correctness or completeness of any return submitted by him.

(12) Every person who is liable to pay tax under this section, other than a person earning salary or wage,—

(a) shall be issued with a pass book containing such details relating to such payment of tax as may be prescribed and if the pass book is lost or accidentally destroyed the Commissioner may on an application made by the person accompanied by such fee as may be fixed by the Council, issue to such person a duplicate of the pass book.
(b) shall be allotted a permanent account number and such person shall—

(i) quote such number in all his returns to, or correspondence with, the Commissioner;

(ii) quote such number in all cheques for the payment of any sum due under this Chapter.

(13) The rate of tax specified under sub-section (2) shall be revised by the Council once in every five years and such revision of tax shall be increased not less than twenty-five per cent and not more than thirty-five per cent of the tax levied immediately before the date of revision.

169-C. Employer's liability to deduct and pay tax on behalf of the employees.—The tax payable by any person earning a salary or wage shall be deducted by his employer from the salary payable to such person, before such salary or wage is paid to him in such manner as may be prescribed and such employer shall irrespective of whether such deduction has been made or not when the salary or wage is paid to such person, be liable to pay tax on behalf of such person:

Provided that if the employer is an officer of the State or Central Government, the Government may, notwithstanding anything contained in this Chapter, prescribe the manner in which such employer shall discharge the said liability.

169-D. Filing of returns by employer.—(1) Every employer liable to pay tax under this Chapter shall file a return to the Commissioner, in such form for such period and by such date as may be prescribed, showing therein the salaries paid by him to the employees and the amount of tax deducted by him in respect of such employees.

(2) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

169-E. Assessment of the employer.—(1) The Commissioner, if satisfied that any return filed by any employer under sub-section (1) of section 169-D is correct and complete, shall accept the return.

(2) Where an employer has failed to file any return under sub-section (1) of section 169-D within the time or if the return filed by him appears to the Commissioner to be incorrect or incomplete, the Commissioner shall, after making such enquiry as he considers necessary, determine the tax due and assess the employer to the best of his judgement and issue a notice of demand for the tax so assessed:

Provided that before assessing the tax due, the Commissioner shall give the employer a reasonable opportunity of being heard.

169-F. Penalty and interest.—(1) In addition to the tax assessed under sub-section (1) of section 169-B or sub-section (2) of section 169-E, in the case of submission of incorrect or incomplete return, the Commissioner shall direct the person or employer to pay by way of penalty of one hundred per cent of the difference of the tax assessed and the tax paid as per return:

Provided that no penalty under this sub-section shall be imposed after the period of three years from the date of the order of the assessment under this Chapter and unless the person affected has had a reasonable opportunity of showing cause against such imposition.

(2) On any amount remaining unpaid after the dates specified for its payment the person or employer shall pay in addition to the amount due, interest at such rate not exceeding one per cent per mensem of such amount for the entire period of default, as may be prescribed.

169-G. Appeal.—(1) Any person or employer aggrieved by any order or decision of the Commissioner in relation to the payment of tax (including penalty, fee and interest) may, within such time as may be prescribed, appeal to the Taxation Appeals Tribunal.
(2) The decision of the Taxation Appeals Tribunal shall be final and shall not be questioned in any court of law:

Provided that no such decision shall be made except after giving the person affected a reasonable opportunity of being heard.

169-H. Exemptions.—Nothing contained in this Chapter shall apply to—

(a) the members of the Armed Forces of the Union serving in any part of this State, to whom the provisions of the Army Act, 1950, the Air Force Act, 1950 or the Navy Act, 1957 applies;

(b) the members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 applies and serving in any part of this State;

(c) physically disabled persons with total disability in one or both the hands or legs, spastics, totally dumb or deaf persons or totally blind persons:

Provided that such physical disability shall be duly certified by a Registered Medical Practitioner in the service of the Government not below the rank of a Civil Surgeon.

169-I. Repeal and Savings.—(1) The Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (hereafter in this section referred to as the 1992 Act), in its application to the City, is hereby repealed.

(2) The repeal of the 1992 Act under sub-section (1) shall not affect,—

(i) the previous operation of the said Act or anything done or suffered thereunder; or

(ii) any right, privileges, obligations or liabilities acquired, accrued or incurred under the said Act; or

(iii) any penalty, forfeiture or punishment incurred in respect of any offence committed.

(3) Notwithstanding the repeal of the 1992 Act, the rates of tax on professions, trades, callings and employments specified in the Schedule to the said Act shall continue to apply for the period commencing on the 1st day of April 1992 and ending with the 30th day of September 1998 for the levy and collection of such tax for the said period where the tax due under that Act has not been paid for the said period.

(4) The provisions of this Chapter, other than the rates of tax specified in sub-section (2) of section 169-B and the provisions relating to penalty and interest, shall mutatis mutandis apply to the levy and collection of tax for the period mentioned in sub-section (3).

(5) The arrears of tax under the 1992 Act shall be paid in six equal half-yearly instalments in such manner and within such period as may be prescribed.

(By order of the Governor.)

A. K. RAJAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 5th September 2000 and is hereby published for general information:—

ACT No. 26 OF 2000.

An Act further to amend the Laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

PART-I

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2000. 

(2) It shall come into force on such date as the State Government may, by notification, appoint.
PART-II

AMENDMENT TO THE CHENNAI CITY
MUNICIPAL CORPORATION ACT, 1919.

2. After section 326-I of the Chennai City Municipal Corporation Act, 1919, the following section shall be inserted, namely:—

"326-J. Prohibition of erection of certain hoardings.—Notwithstanding anything contained in this Act or in any other law for the time being in force, or in any judgment, decree or order of any court, tribunal or other authority,—

(a) (i) where any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement, so as to adversely affect free and safe flow of traffic and which is in existence immediately before the date of the commencement of the Tamil Nadu Municipal Laws (Amendment) Act, 2000 (hereafter in this section referred to as the amendment Act), the Commissioner shall, by notice in writing, require the licensee or any person in possession, of such hoarding, to remove such hoarding within such time as may be specified in the notice:

Provided that such time shall not exceed fifteen days from the date of issue of such notice;

(ii) where the hoarding referred to in sub-clause (i) is not removed within the time specified in the notice, the Commissioner shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue;

(b) (i) where the Commissioner is satisfied that the erection of any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement so as to adversely affect free and safe flow of traffic, he shall not grant any licence under section 326-C and no such hoarding shall be erected, on and from the date of the commencement of the amendment Act by any person;

(ii) where any hoarding is erected in contravention of sub-clause (i), it shall be confiscated and removed by the Commissioner without any notice.".

PART-III

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

3. After section 285-I of the Tamil Nadu District Municipalities Act, 1920, the following section shall be inserted, namely:—

"285-J. Prohibition of erection of certain hoardings.—Notwithstanding anything contained in this Act or in any other law for the time being in force, or in any judgment, decree or order of any court, tribunal or other authority,—

(a) (i) where any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement, so as to adversely affect free and safe flow of traffic and which is in existence immediately before the date of the commencement of the Tamil Nadu Municipal Laws (Amendment) Act, 2000 (hereafter in this section referred to as the amendment Act), the executive authority shall, by notice in writing, require the licensee or any person in possession, of such hoarding, to remove such hoarding within such time as may be specified in the notice:
Provided that such time shall not exceed fifteen days from the date of issue of such notice;

(ii) where the hoarding referred to in sub-clause (i) is not removed within the time specified in the notice, the executive authority shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue;

(b) (i) where the executive authority is satisfied that the erection of any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement so as to adversely affect free and safe flow of traffic, he shall not grant any licence under section 285-C and no such hoarding shall be erected, on and from the date of the commencement of the amendment Act by any person;

(ii) where any hoarding is erected in contravention of sub-clause (i), it shall be confiscated and removed by the executive authority without any notice.

PART-IV

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. After section 410-I of the Madurai City Municipal Corporation Act, 1971, the following section shall be inserted, namely:—

"410-J. Prohibition of erection of certain hoardings.—Notwithstanding anything contained in this Act or in any other law for the time being in force, or in any judgment, decree or order of any court, tribunal or other authority,—

(a) (i) where any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement, so as to adversely affect free and safe flow of traffic and which is in existence immediately before the date of the commencement of the Tamil Nadu Municipal Laws (Amendment) Act, 2000 (hereafter in this section referred to as the amendment Act), the Commissioner shall, by notice in writing, require the licensee or any person in possession, of such hoarding, to remove such hoarding within such time as may be specified in the notice:

Provided that such time shall not exceed fifteen days from the date of issue of such notice;

(ii) where the hoarding referred to in sub-clause (i) is not removed within the time specified in the notice, the Commissioner shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue;

(b) (i) where the Commissioner is satisfied that the erection of any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement so as to adversely affect free and safe flow of traffic, he shall not grant any licence under section 410-C and no such hoarding shall be erected, on and from the date of the commencement of the amendment Act by any person;

(ii) where any hoarding is erected in contravention of sub-clause (i), it shall be confiscated and removed by the Commissioner without any notice."
PART - V

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

5. After section 410-I of the Coimbatore City Municipal Corporation Act, 1981, the following section shall be inserted, namely:—

"410-J. Prohibition of erection of certain hoardings.—Notwithstanding anything contained in this Act or in any other law for the time being in force, or in any judgment, decree or order of any court, tribunal or other authority,—

(a) (i) where any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement, so as to adversely affect free and safe flow of traffic and which is in existence immediately before the date of the commencement of the Tamil Nadu Municipal Laws (Amendment) Act, 2000 (hereafter in this section referred to as the amendment Act), the Commissioner shall, by notice in writing, require the licensee or any person in possession, of such hoarding, to remove such hoarding within such time as may be specified in the notice:

Provided that such time shall not exceed fifteen days from the date of issue of such notice;

(ii) where the hoarding referred to in sub-clause (i) is not removed within the time specified in the notice, the Commissioner shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue;

(b) (i) where the Commissioner is satisfied that the erection of any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement so as to adversely affect free and safe flow of traffic, he shall not grant any licence under section 410-C and no such hoarding shall be erected, on and from the date of the commencement of the amendment Act by any person;

(ii) where any hoarding is erected in contravention of sub-clause (i), it shall be confiscated and removed by the Commissioner without any notice.".

PART - VI

AMENDMENT TO THE TAMIL NADU URBAN LOCAL BODIES ACT, 1998.

6. After section 131 of the Tamil Nadu Urban Local Bodies Act, 1998, the following section shall be inserted, namely:—

"131-A. Prohibition of erection of certain hoardings.—Notwithstanding anything contained in this Act or in any other law for the time being in force, or in any judgment, decree or order of any court, tribunal or other authority,—

(a) (i) where any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement, so as to adversely affect free and safe flow of traffic and which is in existence immediately before the date of the commencement of the Tamil Nadu Municipal Laws (Amendment) Act, 2000 (hereafter in this section referred to as the amendment Act), the Commissioner shall, by notice in writing, require the licensee or any person in possession, of such hoarding, to remove such hoarding within such time as may be specified in the notice:

Provided that such time shall not exceed fifteen days from the date of issue of such notice;
(ii) where the hoarding referred to in sub-clause (i) is not removed within the time specified in the notice, the Commissioner shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue;

(b) (i) where the Commissioner is satisfied that the erection of any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to the safe traffic movement so as to adversely affect free and safe flow of traffic, he shall not grant any licence under section 131 and no such hoarding shall be erected, on and from the date of the commencement of the amendment Act by any person;

(ii) where any hoarding is erected in contravention of sub-clause (i), it shall be confiscated and removed by the Commissioner without any notice.

Explanation.—For the purpose of this section, “hoarding” shall have the same meaning as in the Explanation under sub-section (9) of section 131.”.

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.
Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 14th August 2001 and is hereby published for general information:

ACT No. 10 OF 2001.

An Act further to amend the Laws relating to Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 2000.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

PART-II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 54-A of the Chennai City Municipal Corporation Act, 1919 (hereafter in this Part referred to as the 1919 Act), after sub-section (4), the following sub-sections shall be added, namely:

“(5) The trial of an election petition shall, so far as is practicable consistently with the interest of justice in respect of the trial, be continued from day to day until its conclusion, unless the Principal Judge, City Civil Court, Chennai, finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.
(6) Every election petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date on which the election petition is presented to the Principal Judge, City Civil Court, Chennai for trial.

3. After section 59 of the 1919 Act, the following section shall be inserted, namely:

"59-A. Voting machine at elections.—Notwithstanding anything contained in this Act or the rules made thereunder, the giving and recording of votes by voting machines may be adopted in such ward or wards of the Corporation as the State Election Commission may, having regard to the circumstances of each case, specify.

Explanation.—For the purpose of this section, "voting machine" means any machine or apparatus whether operated electronically or otherwise used for giving or recording of votes and any reference to a ballot box or ballot paper in this Act or the rules made thereunder shall, save as otherwise provided, be construed as including a reference to such voting machine wherever such voting machine is used at any election."

PART-III.
AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

4. After section 43-C of the Tamil Nadu District Municipalities Act, 1920 (hereafter in this Part referred to as the 1920 Act), the following section shall be inserted, namely:

"43-D. Voting machine at elections.—Notwithstanding anything contained in this Act or the rules made thereunder, the giving and recording of votes by voting machines may be adopted in such ward or wards of a Municipality as the State Election Commission may, having regard to the circumstances of each case, specify.

Explanation.—For the purpose of this section, "voting machine" means any machine or apparatus whether operated electronically or otherwise used for giving or recording of votes and any reference to a ballot box or ballot paper in this Act or the rules made thereunder shall, save as otherwise provided, be construed as including a reference to such voting machine wherever such voting machine is used at any election."

5. In section 51-A of the 1920 Act, after sub-section (4), the following sub-sections shall be added, namely:

"(5) The trial of an election petition shall, so far as is practicable consistently with the interest of justice in respect of the trial, be continued from day to day until its conclusion, unless the District Judge finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.

(6) Every election petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date on which the election petition is presented to the District Judge for trial.".

PART-IV.
AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

6. In section 60-A of the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the 1971 Act), after sub-section (4), the following sub-sections shall be added, namely:

"(5) The trial of an election petition shall, so far as is practicable consistently with the interest of justice in respect of the trial, be continued from day to day until its conclusion, unless the District Judge finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.
(6) Every election petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date on which the election petition is presented to the District Judge for trial."

7. After section 66 of the 1971 Act, the following section shall be inserted, namely:

"66-A. Voting machine at elections.—Notwithstanding anything contained in this Act or the rules made thereunder, the giving and recording of votes by voting machines may be adopted in such ward or wards of the Corporation as the State Election Commission may, having regard to the circumstances of each case, specify.

Explanation.—For the purpose of this section, "voting machine" means any machine or apparatus whether operated electronically or otherwise used for giving or recording of votes and any reference to a ballot box or ballot paper in this Act or the rules made thereunder shall, save as otherwise provided, be construed as including a reference to such voting machine wherever such voting machine is used at any election.".

PART-V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

8. In section 62-A of the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the 1981 Act), after sub-section (4), the following sub-sections shall be added, namely:

"(5) The trial of an election petition shall, so far as is practicable consistently with the interest of justice in respect of the trial, be continued from day to day until its conclusion, unless the District Judge finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.

(6) Every election petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date on which the election petition is presented to the District Judge for trial.".

9. After section 68 of the 1981 Act, the following section shall be inserted, namely:

"68-A. Voting machine at elections.—Notwithstanding anything contained in this Act or the rules made thereunder, the giving and recording of votes by voting machines may be adopted in such ward or wards of the Corporation as the State Election Commission may, having regard to the circumstances of each case, specify.

Explanation.—For the purpose of this section, "voting machine" means any machine or apparatus whether operated electronically or otherwise used for giving or recording of votes and any reference to a ballot box or ballot paper in this Act or the rules made thereunder shall, save as otherwise provided, be construed as including a reference to such voting machine wherever such voting machine is used at any election.".

PART-VI.

AMENDMENTS TO THE TAMIL NADU URBAN LOCAL BODIES ACT, 1998.

10. In section 9 of the Tamil Nadu Urban Local Bodies Act, 1998 (hereafter in this Part referred to as the 1998 Act), in sub-section (1), for the expression commencing with the words "any amendment, by way of inclusion" and ending with the words "Tamil Nadu State Election Commission", the following expression shall be substituted, namely:

"any amendment, transposition or deletion of any entry in the electoral roll of the Tamil Nadu Legislative Assembly made after the last date for making nominations for election in any municipality.".
11. After section 10 of the 1998 Act, the following section shall be inserted, namely:—

"10-A. Voting machine at elections.—Notwithstanding anything contained in this Act or the rules made thereunder, the giving and recording of votes by voting machines may be adopted in such ward or wards of a Municipality as the Tamil Nadu State Election Commission may, having regard to the circumstances of each case, specify.

Explanation.—For the purpose of this section, "voting machine" means any machine or apparatus whether operated electronically or otherwise used for giving or recording of votes and any reference to a ballot box or ballot paper in this Act or the rules made thereunder shall, save as otherwise provided, be construed as including a reference to such voting machine wherever such voting machine is used at any election.

12. In section 30 of the 1998 Act, after sub-section (4), the following sub-sections shall be added, namely:—

"(5) The trial of an election petition shall, so far as is practicable consistently with the interest of justice in respect of the trial, be continued from day to day until its conclusion, unless the Principal District Judge finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.

(6) Every election petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date on which the election petition is presented to the Principal District Judge for trial."

(By order of the Governor)

M. BAULIAH,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th September 2001 and is hereby published for general information:—

ACT No. 22 OF 2001.

An Act further to amend the Laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-second Year of the Republic of India as follows:—

PART-I

Preliminary.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2001.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

PART-II

Amendments to the Chennai City Municipal Corporation Act, 1919.

2. In section 52 of the Chennai City Municipal Corporation Act, 1919 (hereinafter referred to as the 1919 Act),—

(1) in sub-section (1), for the expression "while undergoing the sentence and for five years from the date of the expiration of the sentence", the expression "while the sentence is in force and for six years from the date of the expiration of the sentence" shall be substituted;

(2) in sub-section (1-A), for the expression "five years", the expression "six years" shall be substituted;

(3) after sub-section (4), the following sub-section shall be added, namely:—

"(5) If the Tamil Nadu State Election Commission is satisfied that a person,—

   (a) has failed to lodge an account of election expenses within the time and in the manner required by or under this Act, and

   (b) has no good reason or justification for the failure,

the Tamil Nadu State Election Commission shall, by order published in the Tamil Nadu Government Gazette, declare him to be disqualified for being elected as, and for being, a councillor and any such person shall be disqualified for a period of three years from the date of the order.".

3. In section 54-A of the 1919 Act, in sub-section (1), for the expression "fifteen days", the expression "forty-five days" shall be substituted.

PART-III

Amendments to the Tamil Nadu District Municipalities Act, 1920.

4. In section 49 of the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the 1920 Act),—

(1) in sub-section (1), for the expression "while undergoing the sentence and for five years from the date of the expiration of the sentence", the expression "while the sentence is in force and for six years from the date of the expiration of the sentence" shall be substituted:
(2) in sub-section (1-A), for the expression "five years", the expression "six years" shall be substituted;

(3) after sub-section (2), the following sub-section shall be added, namely:

"(2-A) If the Tamil Nadu State Election Commission is satisfied that a person,

(a) has failed to lodge an account of election expenses within the time and in the manner required by or under this Act, and

(b) has no good reason or justification for the failure, the Tamil Nadu State Election Commission shall, by order published in the Tamil Nadu Government Gazette, declare him to be disqualified for being elected as, and for being, a Chairman or a councillor, as the case may be, and any such person shall be disqualified for a period of three years from the date of the order.".

Amendment of section 51-A.

5. In section 51-A of the 1920 Act, in sub-section (1), for the expression "fifteen days", the expression "forty-five days" shall be substituted.

PART-IV


6. In section 56 of the Madurai City Municipal Corporation Act, 1971 (hereinafter referred to as the 1971 Act),—

(1) in sub-section (1), for the expression "while undergoing the sentence and for five years from the date of the expiration of the sentence", the expression "while the sentence is in force and for six years from the date of the expiration of the sentence" shall be substituted;

(2) in sub-section (1-A), for the expression "five years", the expression "six years" shall be substituted;

(3) after sub-section (4), the following sub-section shall be added, namely:

"(5) If the Tamil Nadu State Election Commission is satisfied that a person,

(a) has failed to lodge an account of election expenses within the time and in the manner required by or under this Act, and

(b) has no good reason or justification for the failure, the Tamil Nadu State Election Commission shall, by order published in the Tamil Nadu Government Gazette, declare him to be disqualified for being elected as, and for being, a councillor and any such person shall be disqualified for a period of three years from the date of the order.".

Amendment of section 60-A.

7. In section 60-A of the 1971 Act, in sub-section (1), for the expression "fifteen days", the expression "forty-five days" shall be substituted.

PART-V

Amendments to the Coimbatore City Municipal Corporation Act, 1981.

8. In section 58 of the Coimbatore City Municipal Corporation Act, 1981 (hereinafter referred to as the 1981 Act),—

(1) in sub-section (1), for the expression "while undergoing the sentence and for five years from the date of the expiration of the sentence", the expression "while the sentence is in force and for six years from the date of the expiration of the sentence" shall be substituted;
(2) in sub-section (2), for the expression “five years”, the expression “six years” shall be substituted;

(3) after sub-section (5), the following sub-section shall be added, namely:

“(6) If the Tamil Nadu State Election Commission is satisfied that a person,—

(a) has failed to lodge an account of election expenses within the time and in the manner required by or under this Act, and

(b) has no good reason or justification for the failure,

the Tamil Nadu State Election Commission shall, by order published in the Tamil Nadu Government Gazette, declare him to be disqualified for being elected as, and for being, a councillor and any such person shall be disqualified for a period of three years from the date of the order.”.

9. In section 62-A of the 1981 Act, in sub-section (1), for the expression “fifteen days”, the expression “forty-five days” shall be substituted.

PART - VI
MISCELLANEOUS.

10. In the 1919 Act, the 1920 Act, the 1971 Act and the 1981 Act, for the expressions “State Election Commission” and “State Election Commissioner” wherever they occur, the expressions “Tamil Nadu State Election Commission” and “Tamil Nadu State Election Commissioner” shall, respectively, be substituted.

(By order of the Governor)

M. BAULIAH,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2002 and is hereby published for general information:—

**ACT No. 10 OF 2002.**

An Act further to amend the laws relating to the Municipal Corporations in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Corporations Laws (Amendment) Act, 2002.

   (2) It shall come into force on such date as the State Government may, by notification, appoint.

PART-II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In the Chennai City Municipal Corporation Act, 1919 (hereafter in this Part referred to as the 1919 Act), for sections 37 and 37-A, the following section shall be substituted, namely:—

   “37. Mayor may obtain report.— The Mayor may obtain report from the commissioner on any matter connected with the administration of the corporation.”.

3. For section 78 of the 1919 Act, the following sections shall be substituted, namely:—

   “78. Powers of municipal authorities to sanction estimates.— The powers of the different municipal authorities to sanction estimates shall be as follows:—

   (a) when the amount of estimate does not exceed one lakh of rupees, the sanction of the concerned wards committee shall be required;

   (b) when the amount of estimate exceeds one lakh of rupees but does not exceed ten lakhs of rupees, the sanction of the commissioner shall be required;

   (c) when the amount of estimate exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees, the sanction of the concerned standing committee (other than the standing committee on taxation and finance) shall be required;

   (d) when the amount of estimate exceeds fifteen lakhs of rupees but does not exceed twenty lakhs of rupees, the sanction of the standing committee on taxation and finance shall be required;

   (e) when the amount of estimate exceeds twenty lakhs of rupees but does not exceed fifty lakhs of rupees, the sanction of the council shall be required;

   (f) when the amount of estimate exceeds fifty lakhs of rupees, the sanction of the State Government shall be required.

   79. Works costing more than ten lakhs of rupees.—(1) Where a project is framed for the execution of any work or series of works the entire estimated cost of which exceeds ten lakhs of rupees.—

   (a) the commissioner shall cause a defailed report to be prepared including such estimates and drawings as may be requisite and shall lay the same.—
(i) before the concerned standing committee (other than the standing committee on taxation and finance), if the entire estimated cost exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees;

(ii) before the standing committee on taxation and finance, if the entire estimated cost exceeds fifteen lakhs of rupees but does not exceed twenty lakhs of rupees;

(iii) before the council, if the entire estimated cost exceeds twenty lakhs of rupees.

(b) the concerned standing committee or the standing committee on taxation and finance or the council, as the case may be, shall consider the report and may approve it either in its entirety or subject to modifications or may reject the same.

(2) (a) Where the council approves the project, subject to any modifications or otherwise, the entire estimated cost of which exceeds fifty lakhs of rupees, the same shall be submitted to the State Government.

(b) The State Government may sanction the project either in its entirety or subject to modification or may reject the same and the work shall not be commenced without such sanction of the State Government.

(c) No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the State Government.

4. In section 80 of the 1919 Act, for sub-section (2), the following sub-section shall be substituted, namely:-

“(2) Every contract on behalf of the corporation shall be made by the commissioner subject to the following provisions, namely:-

(a) no contract the estimated cost of which does not exceed one lakh of rupees shall be made by the commissioner unless it has been sanctioned by the concerned wards committee;

(b) any contract the estimated cost of which exceeds one lakh of rupees but does not exceed ten lakhs of rupees may be made by the commissioner;

(c) no contract the estimated cost of which exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned standing committee (other than the standing committee on taxation and finance);

(d) no contract the estimated cost of which exceeds fifteen lakhs of rupees but does not exceed twenty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the standing committee on taxation and finance;

(e) no contract the estimated cost of which exceeds twenty lakhs of rupees but does not exceed fifty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the council;

(f) no contract the estimated cost of which exceeds fifty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the State Government;

(g) every contract the estimated cost of which exceeds fifty thousand rupees made by the commissioner shall be reported to the concerned standing committee within fifteen days from the date on which it has been made.”
PART-III.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

5. In the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the 1971 Act), for sections 38 and 38-A, the following section shall be substituted, namely:-

"38. Mayor may obtain report.—The Mayor may obtain report from the commissioner on any matter connected with the administration of the corporation."

6. For section 97 of the 1971 Act, the following sections shall be substituted, namely:-

"97. Powers of municipal authorities to sanction estimates.—The powers of the different municipal authorities to sanction estimates shall be as follows:

(a) when the amount of estimate does not exced fifty thousand rupees, the sanction of the concerned wards committee shall be required;

(b) when the amount of estimate exceeds fifty thousand rupees but does not exceed five lakhs of rupees, the sanction of the commissioner shall be required;

(c) when the amount of estimate exceeds five lakhs of rupees but does not exceed ten lakhs of rupees, the sanction of the concerned standing committee (other than the standing committee on taxation and finance) shall be required;

(d) when the amount of estimate exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees, the sanction of the standing committee on taxation and finance shall be required;

(e) when the amount of estimate exceeds fifteen lakhs of rupees but does not exceed twenty-five lakhs of rupees, the sanction of the council shall be required;

(f) when the amount of estimate exceeds twenty-five lakhs of rupees, the sanction of the Government shall be required.

98. Works costing more than five lakhs of rupees.—(1) Where a project is framed for the execution of any work or series of works the entire estimated cost of which exceeds five lakhs of rupees,—

(a) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and shall lay the same,—

(i) before the concerned standing committee (other than the standing committee on taxation and finance), if the entire estimated cost exceeds five lakhs of rupees but does not exceed ten lakhs of rupees;

(ii) before the standing committee on taxation and finance, if the entire estimated cost exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees;

(iii) before the council, if the entire estimated cost exceeds fifteen lakhs of rupees;

(c) the concerned standing committee, or the standing committee on taxation and finance or the council, as the case may be, shall consider the report and may approve it either in its entirety or subject to modifications or may reject the same.

(2) (a) Where the council approves the project, subject to any modifications or otherwise, the entire estimated cost of which exceeds twenty-five lakhs of rupees, the same shall be submitted to the Government.

(b) The Government may sanction the project either in its entirety or subject to modifications or may reject the same and the work shall not be commenced without such sanction of the Government.
No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the Government.

7. In section 99 of the 1971 Act, for sub-section (2), the following sub-section shall be substituted, namely:

"(2) Every contract on behalf of the corporation shall be made by the commissioner subject to the following provisions, namely:

(a) no contract the estimated cost of which does not exceed fifty thousand rupees shall be made by the commissioner unless it has been sanctioned by the concerned wards committee;

(b) any contract the estimated cost of which exceeds fifty thousand rupees but does not exceed five lakhs of rupees shall be made by the commissioner;

(c) no contract the estimated cost of which exceeds five lakhs of rupees but does not exceed ten lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned standing committee (other than the standing committee on taxation and finance);

(d) no contract the estimated cost of which exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the standing committee on taxation and finance;

(e) no contract the estimated cost of which exceeds fifteen lakhs of rupees but does not exceed twenty-five lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the council;

(f) no contract the estimated cost of which exceeds twenty-five lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the Government;

(g) every contract the estimated cost of which exceeds ten thousand rupees made by the commissioner shall be reported to the concerned standing committee within fifteen days from the date on which it has been made."

PART-IV.

Amendments to the Coimbatore City Municipal Corporation Act, 1981.

8. In the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the 1981 Act), for sections 39 and 39-A, the following section shall be substituted, namely:

"39. Mayor may obtain report.--The Mayor may obtain report from the commissioner on any matter connected with the administration of the corporation."

9. For section 99 of the 1981 Act, the following sections shall be substituted, namely:

"99. Powers of municipal authorities to sanction estimates.--The powers of the different municipal authorities to sanction estimates shall be as follows:--

(a) when the amount of estimate does not exceed fifty thousand rupees, the sanction of the concerned wards committee shall be required;

(b) when the amount of estimate exceeds fifty thousand rupees but does not exceed five lakhs of rupees, the sanction of the commissioner shall be required;

(c) when the amount of estimate exceeds five lakhs of rupees but does not exceed ten lakhs of rupees, the sanction of the concerned standing committee (other than the standing committee on taxation and finance) shall be required;"
(d) when the amount of estimate exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees, the sanction of the standing committee on taxation and finance shall be required;

(e) when the amount of estimate exceeds fifteen lakhs of rupees but does not exceed twenty-five lakhs of rupees, the sanction of the council shall be required;

(f) when the amount of estimate exceeds twenty-five lakhs of rupees, the sanction of the Government shall be required.

100. Works costing more than five lakhs of rupees.—(1) Where a project is framed for the execution of any work or series of works the entire estimated cost of which exceeds five lakhs of rupees,—

(a) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and shall lay the same,—

(i) before the concerned standing committee (other than the standing committee on taxation and finance), if the entire estimated cost exceeds five lakhs of rupees but does not exceed ten lakhs of rupees;

(ii) before the standing committee on taxation and finance, if the entire estimated cost exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees;

(iii) before the council, if the entire estimated cost exceeds fifteen lakhs of rupees;

(b) the concerned standing committee or the standing committee on taxation and finance or the council, as the case may be, shall consider the report and may approve it either in its entirety or subject to modifications or may reject the same.

(2) (a) Where the council approves the project subject to any modifications or otherwise, the entire estimated cost of which exceeds twenty-five lakhs of rupees, the same shall be submitted to the Government.

(b) The Government may sanction the project either in its entirety or subject to modifications or may reject the same and the work shall not be commenced without such sanction of the Government.

(c) No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the Government."

10. In section 101 of the 1981 Act, for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) Every contract on behalf of the corporation shall be made by the commissioner subject to the following provisions, namely:-

(a) no contract the estimated cost of which does not exceed fifty thousand rupees shall be made by the commissioner unless it has been sanctioned by the concerned wards committee;

(b) any contract the estimated cost of which exceeds fifty thousand rupees but does not exceed five lakhs of rupees shall be made by the commissioner:

(c) no contract the estimated cost of which exceeds five lakhs of rupees but does not exceed ten lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned standing committee (other than the standing committee on taxation and finance);

(d) no contract the estimated cost of which exceeds ten lakhs of rupees but does not exceed fifteen lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the standing committee on taxation and finance;"
(e) no contract the estimated cost of which exceeds fifteen lakhs of rupees but does not exceed twenty-five lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the council;

(f) no contract the estimated cost of which exceeds twenty-five lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the Government;

(g) every contract the estimated cost of which exceeds ten thousand rupees made by the commissioner shall be reported to the concerned standing committee within fifteen days from the date on which it has been made."

(By order of the Governor)

A. KRISHNANKUTTY NAIR,  
Secretary to Government,  
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2002 and is hereby published for general information:—

**ACT No. 14 OF 2002.**


BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

**PART-I.**

**PRELIMINARY.**

1. (1) This Act may be called the Tamil Nadu Municipal Corporations and Town and Country Planning Laws (Amendment) Act, 2002.

   (2) It shall come into force on such date as the State Government may, by notification, appoint.

**PART-II.**

**AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.**

2. In the Madurai City Municipal Corporation Act, 1971, after section 283, the following section shall be inserted, namely:

"283-A. Exemption in respect of unauthorised construction or alteration of buildings.—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the Government or any officer or authority authorised by the Government, by notification, in this behalf may, on application, by order exempt any building or class of buildings constructed or altered unauthorisedly on or before the 31st day of March 2002 in the municipal area, from all or any of the provisions of this Act or any rule or regulation made thereunder, by collecting regularisation fee at such rate not exceeding twenty thousand rupees per square metre, as may be prescribed. Different rates may be prescribed for different classes of buildings and for different parts of the municipal area.

(2) The application under sub-section (1) shall be made on or before the 31st day of July 2002 in such form containing such particulars and with such documents and such application fee, as may be prescribed.

(3) Upon the issue of the order under sub-section (1), permission shall be deemed to have been granted under this Act for such construction or alteration of building.

(4) Nothing contained in sub-section (1) shall apply to any application made by any person who does not have any right over the building referred to in sub-section (1).

(5) Save as otherwise provided in this section, the provisions of this Act, or other laws for the time being in force, and rules or regulations made thereunder, shall apply to the development of building referred to in sub-section (1).

(6) Any person aggrieved by any order passed under sub-section (1) by any officer or authority may prefer an appeal to the Government within thirty days from the date of receipt of the order.

(7) The fee collected under this section shall be credited to Government account in such manner as may be prescribed."
PART-III.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981

3. In the Coimbatore City Municipal Corporation Act, 1981, after section 283, following section shall be inserted, namely:

"283-A. Exemption in respect of unauthorised construction or alteration of buildings.—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the Government or any officer or authority authorised by the Government, by notification, in this behalf may, on application, by order, exempt building or class of buildings constructed or altered unauthorisedly on or before the day of March 2002 in the municipal area, from all or any of the provisions of this Act and any rule or regulation made thereunder, by collecting regularisation fee at such rate not exceeding twenty thousand rupees per square metre, as may be prescribed. Different rates may be prescribed for different classes of buildings and for different parts of the municipal area.

(2) The application under sub-section (1) shall be made on or before the 31st day of March 2002 in such form containing such particulars and with such documents and application fee, as may be prescribed.

(3) Upon the issue of the order under sub-section (1), permission shall be effective for the development of building referred to in sub-section (1).

(4) Nothing contained in sub-section (1) shall apply to any application made by any person who does not have any right over the building referred to in sub-section (1).

(5) Save as otherwise provided in this section, the provisions of this Act, or any other law for the time being in force, and rules or regulations made thereunder, shall apply to the development of building referred to in sub-section (1).

(6) Any person aggrieved by any order passed under sub-section (1) by officer or authority may prefer an appeal to the Government within thirty days from date of receipt of the order.

(7) The fee collected under this section shall be credited to Government account in such manner as may be prescribed."

PART-IV.

AMENDMENT TO THE TAMIL NADU TOWN AND COUNTRY PLANNING ACT, 1971

4. In the Tamil Nadu Town and Country Planning Act, 1971, after section 113-A, following section shall be inserted, namely:

"113-B. Exemption in respect of development of certain lands—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the Government or any officer or authority authorised by the Government, by notification, in this behalf may, on application, by order, exempt any land or class of land developed on or before the 31st day of March 2002 in the municipal areas of the Madurai Coimbatore, Tiruchirappalli, Tirunelveli and Salem City Municipal Corporations from all or any of the provisions of this Act and any rule or regulation made thereunder, by collecting regularisation fee at such rate not exceeding twenty thousand rupees per square metre, as may be prescribed. Different rates may be prescribed for different planning parameters and for different parts of the municipal areas of the Madurai Coimbatore, Tiruchirappalli, Tirunelveli and Salem City Municipal Corporations.

(2) The application under sub-section (1) shall be made on or before the 31st day of July 2002 in such form containing such particulars and with such documents and application fee, as may be prescribed."
upon the issue of the order under sub-section (1), permission shall be deemed granted under this Act for such development of land.

Nothing contained in sub-section (1) shall apply to any application made by who does not have any right over the land referred to in sub-section (1).

Save as otherwise provided in this section, the provisions of this Act, or other time being in force, and rules or regulations made thereunder, shall apply to rent of land referred to in sub-section (1).

Any person aggrieved by any order passed under sub-section (1) by any authority may prefer an appeal to the Government within thirty days from the date of the order.

The fee collected under this section shall be credited to Government account as may be prescribed."

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government.
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th June 2002 and is hereby published for general information:—

ACT No. 29 OF 2002.

An Act further to amend the Laws relating to Municipal Corporations and Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

PART-I.

PRELIMINARY.

1. This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2002.

PART-II.

AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In the Chennai City Municipal Corporation Act, 1919 (hereinafter referred to as the 1919 Act), after section 52, the following section shall be inserted, namely:

"52-A. Disqualification for Mayor, Deputy Mayor and councillor.—Notwithstanding anything contained in this Act, no person shall be qualified for being elected as, and for being, a Mayor, Deputy Mayor or councillor if he is a member of the Legislative Assembly of the State or a member of either House of Parliament."

PART-III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In the Madurai City Municipal Corporation Act, 1971 (hereinafter referred to as the 1971 Act), after section 56, the following section shall be inserted, namely:

"56-A. Disqualification for Mayor, Deputy Mayor and councillor.—Notwithstanding anything contained in this Act, no person shall be qualified for being elected as, and for being, a Mayor, Deputy Mayor or councillor if he is a member of the Legislative Assembly of the State or a member of either House of Parliament."

PART-IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In the Coimbatore City Municipal Corporation Act, 1981 (hereinafter referred to as the 1981 Act), after section 58, the following section shall be inserted, namely:

"58-A. Disqualification for Mayor, Deputy Mayor and councillor.—Notwithstanding anything contained in this Act, no person shall be qualified for being elected as, and for being, a Mayor, Deputy Mayor or councillor if he is a member of the Legislative Assembly of the State or a member of either House of Parliament."

PART-V.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

5. In the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the 1920 Act), after section 49, the following section shall be inserted, namely:

"49-A. Disqualification for chairman, vice-chairman and councillor.—Notwithstanding anything contained in this Act, no person shall be qualified for
being elected as, and for being, a chairman, vice-chairman or councillor of a municipality or of a town panchayat if he is a member of the Legislative Assembly of the State or a member of either House of Parliament."

PART-VI.
SPECIAL PROVISION

6. Notwithstanding anything contained in the 1919 Act, the 1971 Act, the 1971 Act, or the 1981 Act or the 1920 Act, as amended by this Act, or in any other law for the time being in force or in any judgment, decree or order of a court, if a member of the Legislative Assembly of the State or a member of either House of Parliament holds the office of Mayor, Deputy Mayor or councillor of a municipal corporation or chairman, vice-chairman or councillor of a municipality or of a town panchayat immediately before the date of publication of this Act in the Tamil Nadu Government Gazette, he shall cease to hold such office at the expiration of fifteen days from the date of such publication and such office shall become vacant, unless he ceases to be a member of the Legislative Assembly of the State or a member of either House of Parliament before the expiry of the said period of fifteen days, by resignation or otherwise.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 1st June 2002 and is hereby published for general information:

**ACT No. 31 OF 2002.**

*An Act further to amend the Laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:---

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 2002.

   (2) It shall come into force on such date as the State Government may, by notification, appoint.

PART-II

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In the Chennai City Municipal Corporation Act, 1919 (hereafter in this Part referred to as the 1919 Act), after section 25-A, the following section shall be inserted, namely:

   "25-B. Mayor, Deputy Mayor or councillor to obtain permission to undertake trip to foreign country.—No person holding the office of Mayor, Deputy Mayor or councillor shall undertake any trip to any foreign country in his official capacity as such, except with the permission in writing of the State Government.”.

3. After section 358 of the 1919 Act, the following section shall be inserted, namely:

   "358-A. Penalty for failure to obtain permission of State Government for foreign trip.—Whoever undertakes a trip to any foreign country in violation of section 25-B shall be punished with fine which may extend to one thousand rupees.”.

PART III.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. In the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the 1971 Act), after section 25, the following section shall be inserted, namely:

   "25-A. Mayor, Deputy Mayor or councillor to obtain permission to undertake trip to foreign country.—No person holding the office of Mayor, Deputy Mayor or councillor shall undertake any trip to any foreign country in his official capacity as such, except with the permission in writing of the Government.”.

5. In the 1971 Act, after section 443, the following section shall be inserted, namely:

   "443-A. Penalty for failure to obtain permission of Government for foreign trip.—Whoever undertakes a trip to any foreign country in violation of section 25-A shall be punished with fine which may extend to one thousand rupees.”.
PART IV.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

6. In the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the 1981 Act), after section 25, the following section shall be inserted, namely:-

"25-A. Mayor, Deputy Mayor or councillor to obtain permission to undertake trip to foreign country.— No person holding the office of Mayor, Deputy Mayor or councillor shall undertake any trip to any foreign country in his official capacity as such, except with the permission in writing of the Government."

7. In the 1981 Act, after section 442, the following section shall be inserted, namely:-

"442-A. Penalty for failure to obtain permission of Government for foreign trip.— Whoever undertakes a trip to any foreign country in violation of section 25-A shall be punished with fine which may extend to one thousand rupees."

PART V.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

8. In the Tamil Nadu District Municipalities Act, 1920 (hereafter in this Part referred to as the 1920 Act), after section 12-B, the following section shall be inserted, namely:-

"12-BB. Chairman, vice-chairman or councillor to obtain permission to undertake trip to foreign country.— No person holding the office of chairman, vice-chairman or councillor shall undertake any trip to any foreign country in his official capacity as such, except with the permission in writing of the State Government."

9. After section 314 of the 1920 Act, the following section shall be inserted, namely:-

"314-A. Penalty for failure to obtain permission of State Government for foreign trip.— Whoever undertakes a trip to any foreign country in violation of section 12-BB shall be punished with fine which may extend to one thousand rupees."

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th November 2002 and is hereby published for general information:

**ACT No. 42 OF 2002.**


Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:

**PART-I**

**PRELIMINARY.**

1. (1) This Act may be called the Tamil Nadu Municipal Corporations and Town and Country Planning Laws (Second Amendment) Act, 2002.

(2) It shall be deemed to have come into force on the 30th day of July '002.

**PART-II**

Amendment to the Madurai City Municipal Corporation Act, 1971.

2. In section 283-A of the Madurai City Municipal Corporation Act, 1971, in sub-section (2), for the expression “31st day of July 2002”, the expression “31st day of December 2002” shall be substituted.

**PART-III**

Amendment to the Coimbatore City Municipal Corporation Act, 1981.


**PART-IV**

Amendment to the Tamil Nadu Town and Country Planning Act, 1971.

4. In section 113-B of the Tamil Nadu Town and Country Planning Act, 1971, in sub-section (2), for the expression “31st day of July 2002”, the expression “31st day of December 2002” shall be substituted.

5. (1) The Tamil Nadu Municipal Corporations and Town and Country Planning Laws (Second Amendment) Ordinance, 2002 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981 or the Tamil Nadu Town and Country Planning Act, 1971, as amended by the said Ordinance, shall be deemed to have been done or taken under the Madurai City Municipal Corporation Act, 1971 or the Coimbatore City Municipal Corporation Act, 1981 or the Tamil Nadu Town and Country Planning Act, 1971, as amended by this Act.

(By order of the Governor)

A KRISHNANKUTTY NAIR,

Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th November 2002 and is hereby published for general information:—

ACT No. 53 OF 2002.

An Act to amend the Tamil Nadu Municipal Laws (Second Amendment) Act, 2002.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

PART-I.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Amendment Act, 2002. Short title and commencement.

(2) It shall come into force at once.

PART-II.

2. After section 2 of the Tamil Nadu Municipal Laws (Second Amendment) Act, 2002 (hereinafter referred to as the 2002 Act), the following section shall be inserted, namely:

"2-A. After section 43 of the 1919 Act, the following section shall be inserted, namely:

43-A. State Government's power to remove Mayor, Deputy Mayor or Councillor convicted under section 358-A.—(1) Notwithstanding anything contained in this Act, the State Government may, by notification, remove any Mayor, Deputy Mayor or Councillor who is convicted twice of an offence punishable under section 358-A.

(2) The State Government shall, when they propose to take action under sub-section (1), give the Mayor, Deputy Mayor or Councillor concerned an opportunity to explain and the notification issued under the said sub-section shall contain a statement of the reasons of the State Government for the action taken.

(3) Any person removed under sub-section (1) from the Office of Mayor, Deputy Mayor or Councillor, as the case may be, shall not be eligible for election to the said office until the date on which notice of the next ordinary election to the Corporation is published in the prescribed manner or the expiry of one year from the date specified in such notification, whichever is earlier."

3. In section 3 of the 2002 Act, in section 358-A proposed to be inserted in the Chennai City Municipal Corporation Act, 1919, for the expression “shall be punished with fine which may extend to one thousand rupees”, the expression “shall, on conviction, be punished with fine which may extend to fifty thousand rupees” shall be substituted.

PART-III.

4. After section 4 of the 2002 Act, the following section shall be inserted, namely:

"4-A. After section 45 of the 1971 Act, the following section shall be inserted, namely:

45-A. Government's power to remove Mayor, Deputy Mayor or Councillor convicted under section 443-A.—(1) Notwithstanding anything contained in this Act, the Government may, by notification, remove any Mayor, Deputy Mayor or Councillor who is convicted twice of an offence punishable under section 443-A.

(2) The Government shall, when they propose to take action under sub-section (1), give the Mayor, Deputy Mayor or Councillor concerned an opportunity to explain and the notification issued under the said sub-section shall contain a statement of the reasons of the Government for the action taken.

(3) Any person removed under sub-section (1) from the Office of Mayor, Deputy Mayor or Councillor, as the case may be, shall not be eligible for election to the said office
until the date on which notice of the next ordinary election to the Corporation is published in the prescribed manner or the expiry of one year from the date specified in such notification, whichever is earlier.

5. In section 5 of the 2002 Act, in section 443-A proposed to be inserted in the Madurai City Municipal Corporation Act, 1971, for the expression "shall be punished with fine which may extend to one thousand rupees", the expression "shall, on conviction, be punished with fine which may extend to fifty thousand rupees" shall be substituted.

PART-IV.

6. After section 6 of the 2002 Act, the following section shall be inserted, namely:—

"6-A. After section 47 of the 1981 Act, the following section shall be inserted, namely:—

47-A. Government’s power to remove Mayor, Deputy Mayor or Councillor convicted under section 442-A.—(1) Notwithstanding anything contained in this Act, the Government may, by notification, remove any Mayor, Deputy Mayor or Councillor who is convicted twice of an offence punishable under section 442-A.

(2) The Government shall, when they propose to take action under sub-section (1), give the Mayor, Deputy Mayor or Councillor concerned an opportunity to explain and the notification issued under the said sub-section shall contain a statement of the reasons of the Government for the action taken.

(3) Any person removed under sub-section (1) from the Office of Mayor, Deputy Mayor or Councillor, as the case may be, shall not be eligible for election to the said office until the date on which notice of the next ordinary election to the Corporation is published in the prescribed manner or the expiry of one year from the date specified in such notification, whichever is earlier.”.

7. In section 7 of the 2002 Act, in section 442-A proposed to be inserted in the Coimbatore City Municipal Corporation Act, 1981, for the expression "shall be punished with fine which may extend to one thousand rupees", the expression "shall, on conviction, be punished with fine which may extend to fifty thousand rupees" shall be substituted.

PART-V.

8. After section 8 of the 2002 Act, the following section shall be inserted, namely:—

"8-A. After section 40-B of the 1920 Act, the following section shall be inserted, namely:—

40-BB. State Government’s power to remove Chairman, Vice-Chairman or Councillor convicted under section 314-A.—(1) Notwithstanding anything contained in this Act, the State Government may, by notification, remove any Chairman, Vice-Chairman or Councillor who is convicted twice of an offence punishable under section 314-A.

(2) The State Government shall, when they propose to take action under sub-section (1), give the Chairman, Vice-Chairman or Councillor concerned an opportunity to explain and the notification issued under the said sub-section shall contain a statement of the reasons of the State Government for the action taken.

(3) Any person removed under sub-section (1) from the Office of Chairman, Vice-Chairman or Councillor, as the case may be, shall not be eligible for election to the said office until the date on which notice of the next ordinary election to the Municipal Council is published in the prescribed manner or the expiry of one year from the date specified in such notification, whichever is earlier.”.
9. In section 9 of the 2002 Act, in section 314-A proposed to be inserted in the Tamil Nadu District Municipalities Act, 1920, for the expression “shall be punished with fine which may extend to one thousand rupees”, the expression “shall, on conviction, be punished with fine which may extend to fifty thousand rupees” shall be substituted.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 23rd April 2003 and is hereby published for general information:

**ACT No. 8 OF 2003.**


Hereby published for general information:

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Corporations and Town and Country Planning Laws (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 1st day of January 2003.

PART - II.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

2. In section 283-A of the Madurai City Municipal Corporation Act, 1971, in sub-section (2), for the expression "31st day of December 2002", the expression "30th day of April 2003" shall be substituted.

PART - III.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

3. In section 283-A of the Coimbatore City Municipal Corporation Act, 1981, in sub-section (2), for the expression "31st day of December 2002", the expression "30th day of April 2003" shall be substituted.

PART - IV.

AMENDMENT TO THE TAMIL NADU TOWN AND COUNTRY PLANNING ACT, 1971.

4. In section 113-B of the Tamil Nadu Town and Country Planning Act, 1971, in sub-section (2), for the expression "31st day of December 2002", the expression "30th day of April 2003" shall be substituted.

(By order of the Governor.)

A. KRISHNANKUTTY NAIR,
Secretary to Government.
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th May 2003 and is hereby published for general information:

**ACT No. 19 OF 2003.**

An Act further to amend the laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:

**PART-I**

**PRELIMINARY**

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2003.
   
2. It shall come into force on such date as the State Government may, by notification, appoint.

**PART-II**

**AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.**

2. In section 326-B of the Chennai City Municipal Corporation Act, 1919 (hereafter in this Part referred to as the principal Act), in sub-section (1), for the expression "Commissioner", the expression "District Collector" shall be substituted.

3. In section 326-C of the principal Act,—

   (1) for the expression "Commissioner", in three places where it occurs, the expression "District Collector" shall be substituted;

   (2) after sub-section (4), the following sub-section shall be added, namely:

   "(5) The fee paid under sub-section (1) shall be credited to the State Government account in such manner as may be prescribed."

4. After section 326-C of the principal Act, the following section shall be inserted, namely:

   "326-CC. Tax on advertisement on hoardings.---(1) Notwithstanding anything contained in this Act, every person, who is granted licence under section 326-C shall pay, on every advertisement on hoardings, a tax calculated at such rates as may be prescribed, having regard to the location, size, reach and nature of the advertisement but subject to the maxima and minima specified in the Table below:

   **THE TABLE**

<table>
<thead>
<tr>
<th>Location and Nature</th>
<th>Rates of tax per square metre per half year (Rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hoardings in arterial road with bus route</td>
<td>Minimum</td>
</tr>
<tr>
<td>(a) without lighting</td>
<td>250</td>
</tr>
<tr>
<td>(b) with ordinary lighting</td>
<td>300</td>
</tr>
<tr>
<td>(c) with neon or mercury lighting</td>
<td>350</td>
</tr>
</tbody>
</table>
2. Hoardings in main road with bus route--
   (a) without lighting 180 300
   (b) with ordinary lighting 230 400
   (c) with neon or mercury lighting 280 500

3. Hoardings in other road or street--
   (a) without lighting 120 200
   (b) with ordinary lighting 150 300
   (c) with neon or mercury lighting 200 400

5. In section 326-D of the principal Act, for the expression "Commissioner", in two places where it occurs, the expression "District Collector" shall be substituted.

6. In section 326-E of the principal Act, for the expression "Commissioner", the expression "District Collector" shall be substituted.

7. In section 326-F of the principal Act, for the expression "Commissioner", in two places where it occurs, the expression "District Collector" shall be substituted.

8. In section 326-H of the principal Act--
   (1) in sub-section (1),--
      (a) for the expression "Standing Committee", the expression "State Government" shall be substituted;
      (b) for the expression "Commissioner", the expression "District Collector" shall be substituted;

   (2) in sub-section (3), for the expression "Standing Committee", the expression "State Government" shall be substituted.

9. In section 326-J of the principal Act, for the expression "Commissioner", in four places where it occurs, the expression "District Collector" shall be substituted.

PART-III

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

10. In section 285-B of the Tamil Nadu District Municipalities Act, 1920 (hereafter in this Part referred to as the principal Act), in sub-section (1), for the expression "executive authority", the expression "District Collector" shall be substituted.

11. In section 285-C of the principal Act--
   (1) for the expression "executive authority", in three places where it occurs, the expression "District Collector" shall be substituted.
   (2) after sub-section (4), the following sub-section shall be added, namely:
      "(5) The fee paid under sub-section (1) shall be credited to the State Government account in such manner as may be prescribed.",

12. After section 285-C of the principal Act, the following section shall be inserted, namely:

Amendment of section 326-D.
Amendment of section 326-E.
Amendment of section 326-F.
Amendment of Section 326-H.
Amendment of Section 326-J.
Amendment of section 285-B.
Amendment of section 285-C.
Insertion of new section 285-C-C.
"285-CC. Tax on advertisement on hoardings.-- (1) Notwithstanding anything contained in this Act, every person, who is granted licence under section 285-C shall pay, on every advertisement on hoardings, a tax calculated at such rates as may be prescribed, having regard to the location, size, reach and nature of the advertisement but subject to the maxima and minima specified in the Table below:—

THE TABLE

<table>
<thead>
<tr>
<th>Location and Nature.</th>
<th>Rates of tax per square metre per half year. (Rupees).</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Minimum</td>
</tr>
</tbody>
</table>

**Municipalities**

1. Hoardings in arterial road with bus route—
   - (a) without lighting
     - 75
   - (b) with ordinary lighting
     - 90
   - (c) with neon or mercury lighting
     - 100

2. Hoardings in main road with bus route—
   - (a) without lighting
     - 60
   - (b) with ordinary lighting
     - 70
   - (c) with neon or mercury lighting
     - 80

3. Hoardings in other road or street—
   - (a) without lighting
     - 50
   - (b) with ordinary lighting
     - 60
   - (c) with neon or mercury lighting
     - 70

**Town Panchayats**

1. Hoardings in arterial road with bus route—
   - (a) without lighting
     - 60
   - (b) with ordinary lighting
     - 80
   - (c) with neon or mercury lighting
     - 90

2. Hoardings in main road with bus route—
   - (a) without lighting
     - 40
   - (b) with ordinary lighting
     - 60
   - (c) with neon or mercury lighting
     - 70

3. Hoardings in other road or street—
   - (a) without lighting
     - 20
   - (b) with ordinary lighting
     - 30
   - (c) with neon or mercury lighting
     - 60
(2) Seventy-five per cent of the tax paid by every person, under sub-section (1) shall be credited to the State Government account and the balance of twenty-five per cent shall be credited to the concerned Municipality or Town Panchayat account within whose jurisdiction such tax has been collected in such manner as may be prescribed."

13. In section 285-D of the principal Act, for the expression ‘executive authority’, in two places where it occurs, the expression “District Collector” shall be substituted.

14. In section 285-E of the principal Act, for the expression “executive authority”, the expression “District Collector” shall be substituted.

15. In section 285-F of the principal Act, for the expression “executive authority”, in two places where it occurs, the expression “District Collector” shall be substituted.

16. In section 285-H of the principal Act,

(1) in sub-section (1),—

(a) for the expression “Taxation Appeals Committee”, the expression “State Government” shall be substituted;

(b) for the expression “executive authority”, the expression “District Collector” shall be substituted;

(2) in sub-section (3), for the expression “Taxation Appeals Committee”, the expression “State Government” shall be substituted.

17. In section 285-J of the principal Act, for the expression “executive authority”, in four places where it occurs, the expression “District Collector” shall be substituted.

PART-IV

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

18. In section 410-B of the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the principal Act), in sub-section (1), for the expression “Commissioner”, the expression “District Collector” shall be substituted.

19. In section 410-C of the principal Act,

(1) for the expression “Commissioner”, in three places where it occurs, the expression “District Collector” shall be substituted;

(2) after sub-section (4), the following sub-section shall be added, namely:

“(5) The fee paid under sub-section (1) shall be credited to the Government account in such manner as may be prescribed.”

20. After section 410-C of the principal Act, the following section shall be inserted, namely:

"410-CC. Tax on advertisement on hoardings. — (1) Notwithstanding anything contained in this Act, every person, who is granted licence under section 410-C shall pay, on every advertisement on hoardings, a tax calculated at such rates as may be prescribed, having regard to the location, size, reach and nature of the advertisement but subject to the maxima and minima specified in the Table below:"
THE TABLE

<table>
<thead>
<tr>
<th>Location and Nature</th>
<th>Rates of tax per square metre per half year (Rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Minimum</td>
</tr>
<tr>
<td>1. Hoardings in arterial road with bus route—</td>
<td></td>
</tr>
<tr>
<td>(a) without lighting</td>
<td>150</td>
</tr>
<tr>
<td>(b) with ordinary lighting</td>
<td>200</td>
</tr>
<tr>
<td>(c) with neon or mercury lighting</td>
<td>300</td>
</tr>
<tr>
<td>2. Hoardings in main road with bus route—</td>
<td></td>
</tr>
<tr>
<td>(a) without lighting</td>
<td>100</td>
</tr>
<tr>
<td>(b) with ordinary lighting</td>
<td>150</td>
</tr>
<tr>
<td>(c) with neon or mercury lighting</td>
<td>200</td>
</tr>
<tr>
<td>3. Hoardings in other road or street—</td>
<td></td>
</tr>
<tr>
<td>(a) without lighting</td>
<td>90</td>
</tr>
<tr>
<td>(b) with ordinary lighting</td>
<td>125</td>
</tr>
<tr>
<td>(c) with neon or mercury lighting</td>
<td>150</td>
</tr>
</tbody>
</table>

(2) Seventy-five per cent of the tax paid by every person, under sub-section (1) shall be credited to the Government account and the balance of twenty-five per cent shall be credited to the Corporation account in such manner as may be prescribed."

21. In section 410-D of the principal Act, for the expression “Commissioner”, in two places where it occurs, the expression “District Collector” shall be substituted.

22. In section 410-E of the principal Act, for the expression “Commissioner”, the expression “District Collector” shall be substituted.

23. In section 410-F of the principal Act, for the expression “Commissioner”, in two places where it occurs, the expression “District Collector” shall be substituted.

24. In section 410-H of the principal Act,—

(1) in sub-section (1),—

(a) for the expression “Standing Committee”, the expression “Government” shall be substituted;

(b) for the expression “Commissioner”, the expression “District Collector” shall be substituted;

(2) in sub-section (3), for the expression “Standing Committee”, the expression “Government” shall be substituted.

25. In section 410-J of the principal Act, for the expression “Commissioner”, in four places where it occurs, the expression “District Collector” shall be substituted.
PART-V

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

26. In section 410-B of the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the principal Act), in sub-section (1), for the expression “Commissioner”, the expression “District Collector” shall be substituted.

27. In section 410-C of the principal Act,—

(1) for the expression “Commissioner”, in three places where it occurs, the expression “District Collector” shall be substituted;

(2) after sub-section (4), the following sub-section shall be added, namely:

“(5) The fee paid under sub-section (1) shall be credited to the Government account in such manner as may be prescribed.”.

28. After section 410-C of the principal Act, the following section shall be inserted, namely:

“410-CC. Tax on advertisement on hoardings.—(1) Notwithstanding anything contained in this Act, every person, who is granted licence under section 410-C shall pay, on every advertisement on hoardings, a tax calculated at such rates as may be prescribed, having regard to the location, size, reach and nature of the advertisement but subject to the maxima and minima specified in the Table below:

THE TABLE

<table>
<thead>
<tr>
<th>Location and Nature</th>
<th>Rates of tax per square metre per half year. (Rupees)</th>
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<tbody>
<tr>
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<td>Minimum</td>
</tr>
<tr>
<td>1. Hoardings in arterial road with bus route—</td>
<td></td>
</tr>
<tr>
<td>(a) without lighting</td>
<td>150</td>
</tr>
<tr>
<td>(b) with ordinary lighting</td>
<td>200</td>
</tr>
<tr>
<td>(c) with neon or mercury lighting</td>
<td>300</td>
</tr>
<tr>
<td>2. Hoardings in main road with bus route—</td>
<td></td>
</tr>
<tr>
<td>(a) without lighting</td>
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</tr>
<tr>
<td>(c) with neon or mercury lighting</td>
<td>200</td>
</tr>
<tr>
<td>3. Hoardings in other road or street—</td>
<td></td>
</tr>
<tr>
<td>(a) without lighting</td>
<td>90</td>
</tr>
<tr>
<td>(b) with ordinary lighting</td>
<td>125</td>
</tr>
<tr>
<td>(c) with neon or mercury lighting</td>
<td>150</td>
</tr>
</tbody>
</table>

(2) Seventy-five per cent of the tax paid by every person, under sub-section (1) shall be credited to the Government account and the balance of twenty-five per cent shall be credited to the Corporation account in such manner as may be prescribed.”.
29. In section 410-D of the principal Act, for the expression “Commissioner”, in two places where it occurs, the expression “District Collector” shall be substituted.

30. In section 410-E of the principal Act, for the expression “Commissioner”, the expression “District Collector” shall be substituted.

31. In section 410-F of the principal Act, for the expression “Commissioner”, in two places where it occurs, the expression “District Collector” shall be substituted.

32. In section 410-H of the principal Act,—

(1) in sub-section (1),—

(a) for the expression “Standing Committee”, the expression “Government” shall be substituted;

(b) for the expression “Commissioner”, the expression “District Collector” shall be substituted;

(2) in sub-section (3), for the expression “Standing Committee”, the expression “Government” shall be substituted.

33. In section 410-J of the principal Act, for the expression “Commissioner”, in four places where it occurs, the expression “District Collector” shall be substituted.

PART-VI

SPECIAL PROVISIONS

34. (1) All licences to erect hoardings granted by the Commissioner or the executive authority, as the case may be, under the Chennai City Municipal Corporation Act, 1919, Tamil Nadu District Municipalities Act, 1920, Madurai City Municipal Corporation Act, 1971, Coimbatore City Municipal Corporation Act, 1981, Tiruchirappalli City Municipal Corporation Act, 1994, Tirunelveli City Municipal Corporation Act, 1994 and Salem City Municipal Corporation Act, 1994, shall be deemed to have been granted by the District Collector under the relevant Acts as amended by this Act.

(2) All Applications for licence to erect hoardings, pending before the Commissioner or the executive authority, as the case may be, on the date of commencement of this Act, shall stand transferred to the District Collector concerned.

(3) The District Collector shall dispose of the application transferred under sub-section (2) in accordance with the provisions of the relevant Acts.

(4) No tax on advertisement on hoardings shall be levied in respect of any period for which such tax has already been paid under the relevant Acts before the date of commencement of this Act.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th November 2003 and is hereby published for general information:—

**ACT No. 33 OF 2003.**

An Act further to amend the laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:—

**PART-I**

**PRELIMINARY**

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 2003.

2. It shall be deemed to have come into force on the 19th July 2003.

**PART-II**

**AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.**

2. After section 255 of the Chennai City Municipal Corporation Act, 1919, the following section shall be inserted, namely:—

"255-A. Provision of Rain Water Harvesting Structure.—(1) In every building owned or occupied by the Government or a statutory body or company or an institution owned or controlled by the Government, rain water harvesting structure shall be provided by the Government or by such statutory body or company or other institution, as the case may be, in such manner and within such time as may be prescribed.

(2) Subject to the provisions of sub-section (1), every owner or occupier of a building shall provide rain water harvesting structure in the building in such manner and within such period as may be prescribed.

Explanation.—Where a building is owned or occupied by more than one person, every such person shall be liable under this sub-section.

(3) Where the rain water harvesting structure is not provided as required under sub-section (2), the Commissioner or any person authorised by him in this behalf may, after giving notice to the owner or occupier of the building, cause rain water harvesting structure to be provided in such building and recover the cost of such provision along with the incidental expense thereof in the same manner as property tax.

(4) Notwithstanding any action taken under sub-section (3), where the owner or occupier of the building fails to provide the rain water harvesting structure in the building before the date as may be prescribed, the water supply connection provided to such building shall be disconnected till rain water harvesting structure is provided."

**PART-III**

**AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.**

3. After section 215 of the Tamil Nadu District Municipalities Act, 1920, the following section shall be inserted, namely:—

"215-A. Provision of Rain Water Harvesting Structure.—(1) In every building owned or occupied by the Government or a statutory body or company or an institution owned or controlled by the Government, rain water harvesting structure shall be provided by the Government or by such statutory body or company or other institution, as the case may be, in such manner and within such time as may be prescribed.

(2) Subject to the provisions of sub-section (1), every owner or occupier of a building shall provide rain water harvesting structure in the building in such manner and within such period as may be prescribed."
Where the rain water harvesting structure is not provided as required under sub-section (2), the Executive Authority or any person authorised by him in this behalf may, after giving notice to the owner or occupier of the building, cause rain water harvesting structure to be provided in such building and recover the cost of such provision along with the incidental expense thereof in the same manner as property tax.

Notwithstanding any action taken under sub-section (3), where the owner or occupier of the building fails to provide the rain water harvesting structure in the building before the date as may be prescribed, the water supply connection provided to such building shall be disconnected till rain water harvesting structure is provided.

PART-IV

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. After section 295 of the Madurai City Municipal Corporation Act, 1971, the following section shall be inserted, namely:—

“295-A. Provision of Rain Water harvesting Structure.—(1) In every building owned or occupied by the Government or a statutory body or a company or an institution owned or controlled by the Government, rain water harvesting structure shall be provided by the Government or by such statutory body or company or other institution, as the case may be, in such manner and within such time as may be prescribed.

(2) Subject to the provisions of sub-section (1), every owner or occupier of a building shall provide rain water harvesting structure in the building in such manner and within such period as may be prescribed.

Explanation.— Where a building is owned or occupied by more than one person, every such person shall be liable under this sub-section.

(3) Where the rain water harvesting structure is not provided as required under sub-section (2), the Commissioner or any person authorised by him in this behalf may, after giving notice to the owner or occupier of the building, cause rain water harvesting structure to be provided in such building and recover the cost of such provision along with the incidental expense thereof in the same manner as property tax.

(4) Notwithstanding any action taken under sub-section (3), where the owner or occupier of the building fails to provide the rain water harvesting structure in the building before the date as may be prescribed, the water supply connection provided to such building shall be disconnected till rain water harvesting structure is provided.”.

PART-V

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

5. After section 295 of the Coimbatore City Municipal Corporation Act, 1981, the following section shall be inserted, namely:—

“295-A. Provision of Rain Water harvesting Structure.—(1) In every building owned or occupied by the Government or a statutory body or a company or an institution owned or controlled by the Government, rain water harvesting structure shall be provided by the Government or by such statutory body or company or other
(2) Subject to the provisions of sub-section (1), every owner or occupier of a building shall provide rain water harvesting structure in the building in such manner and within such period as may be prescribed.

Explanation.—Where a building is owned or occupied by more than one person, every such person shall be liable under this sub-section.

(3) Where the rain water harvesting structure is not provided as required under sub-section (2), the Commissioner or any person authorized by him in this behalf may, after giving notice to the owner or occupier of the building, cause rain water harvesting structure to be provided in such building and recover the cost of such provision along with the incidental expense thereof in the same manner as property tax.

(4) Notwithstanding any action taken under sub-section (3), where the owner or occupier of the building fails to provide the rain water harvesting structure in the building before the date as may be prescribed, the water supply connection provided to such building shall be disconnected till rain water harvesting structure is provided.

6. (1) The Tamil Nadu Municipal Laws (Second Amendment) Ordinance, 2003 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Chennai City Municipal Corporation Act, 1919, the Tamil Nadu District Municipalities Act, 1920, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981, as amended by the said Ordinance, shall be deemed to have been taken or done under the Chennai City Municipal Corporation Act, 1919, the Tamil Nadu District Municipalities Act, 1920, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981, as amended by this Act.”.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 1st September 2006 and is hereby published for general information:—

ACT No. 18 OF 2006.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:—

PART I.
PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2006.

(2) It shall be deemed to have come into force on the 14th day of July 2006.

PART II.
AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. For Sections 28 and 29 of the Chennai City Municipal Corporation Act, 1919 (hereinafter in this Part referred to as the 1919 Act), the following sections shall be substituted, namely:—

“28 Election of Mayor and Deputy Mayor.—(1) The council shall, at its first meeting after each ordinary election to the council,—

(i) elect one of its councillors to be the Mayor; and

(ii) elect one of its councillors other than the Mayor to be the Deputy Mayor.

(2) A Deputy Mayor on being elected as Mayor shall cease to be the Deputy Mayor.

29. Term of Office of Mayor and Deputy Mayor.—(1) The Mayor or Deputy Mayor shall be entitled to hold office for a period of five years from the date of his election provided that in the meantime he does not cease to be the councillor.

(2) On the occurrence of any vacancy in the Office of Mayor or Deputy Mayor, the council shall, within such time as may be prescribed, elect a successor, who shall be entitled to hold office so long as the person in whose place he is elected would have been entitled to hold it if the vacancy had not occurred.

(3) A Mayor or a Deputy Mayor shall be deemed to have vacated his office on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be the Mayor or Deputy Mayor, as the case may be.”.

3 After Section 44-AA of the 1919 Act, the following sections shall be inserted, namely:—

“44-AB. State Government to remove Mayor or Deputy Mayor.—(1) The State Government may, by notification, remove a Mayor or a Deputy Mayor, who in their opinion wilfully omits or refuses to carry out or disobeys the provisions of this Act or any rules, by-laws, regulations or lawful orders issued under this Act or abuses the powers vested in him.
(2) The State Government shall, when they propose to take action under sub-section (1), give the Mayor or Deputy Mayor concerned an opportunity for explanation, and the notification issued under the said sub-section shall contain a statement of the reasons of the State Government for the action taken.

(3) Any person removed under sub-section (1) from the Office of the Mayor or Deputy Mayor shall not be eligible for election to the said office until the date on which notice of the next ordinary elections to the council is published in the prescribed manner, or the expiry of one year from the date specified in such notification.

44-AC. Motion of no-confidence in Mayor or Deputy Mayor.—(1) Subject to the provisions of this section, a motion expressing want of confidence in the Mayor or Deputy Mayor may be made in accordance with the procedure laid down herein.

(2) Written notice of intention to make the motion, in such form as may be fixed by the State Government, signed by such number of councillors as shall constitute not less than one half of the sanctioned strength of the council, together with a copy of the motion which is proposed to be made, shall be delivered in person to the commissioner by any two of the councillors signing the notice.

(3) The commissioner shall then convene a meeting for the consideration of the motion, to be held at the Municipal Office, at a time appointed by him which shall not be later than thirty days from the date on which the notice under sub-section (2) was delivered to him. He shall give to the councillors notice of not less than fifteen clear days of such meeting and of the time appointed therefor.

(4) The commissioner shall preside at the meeting convened under this section, and no other person shall preside thereat. If within half an hour after the time appointed for the meeting the commissioner is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the councillors by the commissioner under sub-section (5).

(5) If the commissioner is unable to preside at the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall not be later than thirty days from the date appointed for the meeting under sub-section (3). Notice of not less than seven clear days shall be given to the councillors of the time appointed for the adjourned meeting.

(6) Save as provided in sub-sections (4) and (5), a meeting convened for the purpose of considering a motion under this section shall not for any reason be adjourned.

(7) As soon as the meeting convened under this section has commenced, the commissioner shall read to the council the motion for the consideration of which it has been convened and declare it to be open for debate.

(8) No debate on any motion under this section shall be adjourned.

(9) Such debate shall automatically terminate on the expiry of two hours from the time appointed for the commencement of the meeting, if it is not concluded earlier. Upon the conclusion of the debate or upon the expiry of the said period of two hours, as the case may be, the motion shall be put to the vote of the council.

(10) The commissioner shall not speak on the merits of the motion, nor shall he be entitled to vote thereon.

(11) A copy of the minutes of the meeting together with a copy of the motion and the result of the voting thereon shall forthwith on the termination of the meeting be forwarded by the commissioner to the State Government.
(12) If the motion is carried with the support of not less than three-fifth of the sanctioned strength of the council, the State Government shall, by notification, remove the Mayor or the Deputy Mayor, as the case may be.

(13) If the motion is not carried by such a majority as aforesaid, or if the meeting cannot be held for want of a quorum, no notice of any subsequent motion expressing want of confidence in the same Mayor or the Deputy Mayor shall be received until after the expiry of six months from the date of the meeting.

(14) No notice of a motion under this section shall be received within six months of the assumption of office by a Mayor or a Deputy Mayor.

4. After section 46-A of the 1919 Act, the following section shall be inserted, namely:

"46-AA. Special provision relating to election.—Notwithstanding anything contained in this Act or the rules made or orders issued under this Act, for the first election to the council to be held immediately after the 14th day of July 2006, the territorial area of the divisions of the city, the total number of divisions and the total number of councillors to be returned from such divisions shall be the same as they exist on the 14th day of July 2006."

5. In section 59 of the 1919 Act, in sub-section (2), in clause (c), for the words "councillor or Mayor", the word "councillor" shall be substituted.

6. In section 348 of the 1919 Act, clauses (a) and (b) shall be omitted.

PART-III.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

7. For sections 29 and 30 of the Madurai City Municipal Corporation Act, 1971 (hereinafter in this Part referred to as the 1971 Act), the following sections shall be substituted, namely:

"29. Election of Mayor and Deputy Mayor.—(1) The council shall, at its first meeting after each ordinary election to the council,—

(i) elect one of its councillors to be the Mayor; and

(ii) elect one of its councillors other than the Mayor to be the Deputy Mayor.

(2) A Deputy Mayor on being elected as Mayor shall cease to be the Deputy Mayor.

30. Term of office of Mayor and Deputy Mayor.—(1) The Mayor or Deputy Mayor shall be entitled to hold office for a period of five years from the date of his election provided that in the meantime he does not cease to be the councillor.

(2) On the occurrence of any vacancy in the office of Mayor or Deputy Mayor, the council shall, within such time as may be prescribed, elect a successor, who shall be entitled to hold office so long as the person in whose place he is elected would have been entitled to hold it if the vacancy had not occurred.

(3) A Mayor or a Deputy Mayor shall be deemed to have vacated his office on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be the Mayor or Deputy Mayor, as the case may be."
8. After section 48-A of the 1971 Act, the following sections shall be inserted, namely—

48-AA. State Government to remove Mayor or Deputy Mayor.—(1) The State Government may, by notification, remove a Mayor or a Deputy Mayor, who in their opinion wilfully omits or refuses to carry out or disobeys the provisions of this Act or any rules, by-laws, regulations made or lawful orders issued under this Act or abuses the powers vested in him.

(2) The State Government shall, when they propose to take action under sub-section (1), give the Mayor or Deputy Mayor concerned an opportunity for explanation, and the notification issued under the said sub-section shall contain a statement of the reasons of the State Government for the action taken.

(3) Any person removed under sub-section (1) from the office of the Mayor or Deputy Mayor shall not be eligible for election to the said office until the date on which notice of the next ordinary elections to the council is published in the prescribed manner, or expiry of one year from the date specified in such notification.

48-AB. Motion of no-confidence in Mayor or Deputy Mayor.—(1) Subject to the provisions of this section, a motion expressing want of confidence in the Mayor or Deputy Mayor may be made in accordance with the procedure laid down herein.

(2) Written notice of intention to make the motion, in such form as may be fixed by the State Government, signed by such number of councillors as shall constitute not less than one half of the sanctioned strength of the council, together with a copy of the motion which is proposed to be made, shall be delivered in person to the commissioner by any two of the councillors signing the notice.

(3) The commissioner shall then convene a meeting for the consideration of the motion, to be held at the municipal office, at a time appointed by him which shall not be later than thirty days from the date on which the notice under sub-section (2) was delivered to him. He shall give to the councillors notice of not less than fifteen clear days of such meeting and of the time appointed therefor.

(4) The commissioner shall preside at the meeting convened under this section, and no other person shall preside thereat. If within half an hour after the time appointed for the meeting the commissioner is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the councillors by the commissioner under sub-section (5).

(5) If the commissioner is unable to preside at the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall not be later than thirty days from the date appointed for the meeting under sub-section (3). Notice of not less than seven clear days shall be given to the councillors of the time appointed for the adjourned meeting.

(6) Save as provided in sub-sections (4) and (5), a meeting convened for the purpose of considering a motion under this section shall not for any reason be adjourned.

(7) As soon as the meeting convened under this section has commenced, the commissioner shall read to the council the motion for the consideration of which it has been convened and declare it to be open for debate.

(8) No debate on any motion under this section shall be adjourned.

(9) Such debate shall automatically terminate on the expiry of two hours from the time appointed for the commencement of the meeting, if it is not concluded earlier. Upon the conclusion of the debate or upon the expiry of the said period of two hours, as the case may be, the motion shall be put to the vote of the council.
(10) The commissioner shall not speak on the merits of the motion, nor shall he be entitled to vote thereon.

(11) A copy of the minutes of the meeting together with a copy of the motion and the result of the voting thereon shall forthwith on the termination of the meeting be forwarded by the commissioner to the State Government.

(12) If the motion is carried with the support of not less than three-fifths of the sanctioned strength of the council, the State Government shall, by notification, remove the Mayor or the Deputy Mayor, as the case may be.

(13) If the motion is not carried by such a majority as aforesaid, or if the meeting cannot be held for want of a quorum, no notice of any subsequent motion expressing want of confidence in the same Mayor or the Deputy Mayor shall be received until after the expiry of six months from the date of the meeting.

(14) No notice of a motion under this section shall be received within six months of the assumption of office by a Mayor or a Deputy Mayor.

9. After section 50 of the 1971 Act, the following section shall be inserted, namely:—

"50-A. Special provision relating to election.—Notwithstanding anything contained in this Act or the rules made or orders issued under this Act, for the first election to the council to be held immediately after the 14th day of July 2006, the territorial area of the wards of the city, the total number of wards and the total number of councillors to be returned from such wards shall be the same as they exist on the 14th day of July 2006.".

10. In section 66 of the 1971 Act, in sub-section (2), in clause (b), for the words "councillor or Mayor", the word "councillor" shall be substituted.

PART-IV.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

11. For sections 29 and 30 of the Coimbatore City Municipal Corporation Act, 1981 (hereinafter in this Part referred to as the 1981 Act), the following sections shall be substituted, namely:—

"29. Election of Mayor and Deputy Mayor.—(1) The council shall, at its first meeting after each ordinary election to the council,—

(i) elect one of its councillors to be the Mayor: and

(ii) elect one of its councillors other than the Mayor to be the Deputy Mayor.

(2) A Deputy Mayor on being elected as Mayor shall cease to be the Deputy Mayor.

30. Term of office of Mayor and Deputy Mayor.—(1) The Mayor or Deputy Mayor shall be entitled to hold office for a period of five years from the date of his election provided that in the meantime he does not cease to be the councillor.

(2) On the occurrence of any vacancy in the office of Mayor or Deputy Mayor, the council shall, within such time as may be prescribed, elect a successor, who shall be entitled to hold office so long as the person in whose place he is elected would have been entitled to hold it if the vacancy had not occurred.
(3) A Mayor or a Deputy Mayor shall be deemed to have vacated his office on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be the Mayor or Deputy Mayor, as the case may be."

12. After section 50-A of the 1981 Act, the following sections shall be inserted, namely:

"50-B. State Government to remove Mayor or Deputy Mayor.—(1) The State Government may, by notification, remove a Mayor or a Deputy Mayor, who in their opinion wilfully omits or refuses to carry out or disobeys the provisions of this Act or any rules, by-laws, regulations made or lawful orders issued under this Act or abuses the powers vested in him.

(2) The State Government shall, when they propose to take action under sub-section (1), give the Mayor or Deputy Mayor concerned an opportunity for explanation, and the notification issued under the said sub-section shall contain a statement of the reasons of the State Government for the action taken.

(3) Any person removed under sub-section (1) from the office of the Mayor or Deputy Mayor shall not be eligible for election to the said office until the date on which notice of the next ordinary elections to the council is published in the prescribed manner, or the expiry of one year from the date specified in such notification.

50-C. Motion of no-confidence in Mayor or Deputy Mayor.—(1) Subject to the provisions of this section, a motion expressing want of confidence in the Mayor or Deputy Mayor may be made in accordance with the procedure laid down herein.

(2) Written notice of intention to make the motion, in such form as may be fixed by the State Government, signed by such number of councillors as shall constitute not less than one half of the sanctioned strength of the council, together with a copy of the motion which is proposed to be made, shall be delivered in person to the commissioner by any two of the councillors signing the notice.

(3) The commissioner shall then convene a meeting for the consideration of the motion, to be held at the Municipal Office, at a time appointed by him which shall not be later than thirty days from the date on which the notice under sub-section (2) was delivered to him. He shall give to the councillors notice of not less than fifteen clear days of such meeting and of the time appointed therefor.

(4) The commissioner shall preside at the meeting convened under this section, and no other person shall preside thereof. If within half an hour after the time appointed for the meeting the commissioner is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the councillors by the commissioner under sub-section (5).

(5) If the commissioner is unable to preside at the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall not be later than thirty days from the date appointed for the meeting under sub-section (3). Notice of not less than seven clear days shall be given to the councillors of the time appointed for the adjourned meeting.

(6) Save as provided in sub-sections (4) and (5), a meeting convened for the purpose of considering a motion under this section shall not for any reason be adjourned.

(7) As soon as the meeting convened under this section has commenced, the commissioner shall read to the council the motion for the consideration of which it has been convened and declare it to be open for debate.
(8) No debate on any motion under this section shall be adjourned.

(9) Such debate shall automatically terminate on the expiry of two hours from the time appointed for the commencement of the meeting, if it is not concluded earlier. Upon the conclusion of the debate or upon the expiry of the said period of two hours, as the case may be, the motion shall be put to the vote of the council.

(10) The commissioner shall not speak on the merits of the motion, nor shall he be entitled to vote thereon.

(11) A copy of the minutes of the meeting together with a copy of the motion and the result of the voting thereon shall forthwith on the termination of the meeting be forwarded by the commissioner to the State Government.

(12) If the motion is carried with the support of not less than three-fifths of the sanctioned strength of the council, the State Government shall, by notification, remove the Mayor or the Deputy Mayor, as the case may be.

(13) If the motion is not carried by such a majority as aforesaid, or if the meeting cannot be held for want of a quorum, no notice of any subsequent motion expressing want of confidence in the same Mayor or the Deputy Mayor shall be received until after the expiry of six months from the date of the meeting.

(14) No notice of a motion under this section shall be received within six months of the assumption of office by a Mayor or a Deputy Mayor.

13. After section 52 of the 1981 Act, the following section shall be inserted, namely:

"52-A. Special provision relating to election.—Notwithstanding anything contained in this Act or the rules made or orders issued under this Act for the first election to the council to be held immediately after the 14th day of July 2006, the territorial area of the divisions of the city, the total number of divisions and the total number of councilors to be returned from such divisions shall be the same as they exist on the 14th day of July 2006."

14. In section 68 of the 1981 Act, in sub-section (2), in clause (b), for the words "councillor or Mayor", the word "councillor" shall be substituted.

PART V

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

15. In the Tamil Nadu District Municipalities Act, 1920 (hereinafter in this Part referred to as the 1920 Act), in section 3,—

(1) in clause (7-A), for the expression "Third Grade municipality", the expression "Third Grade municipality, town panchayat" shall be substituted;

(2) in clause (12-C), for the expression "Third Grade municipality", the expression "Third Grade municipality, the town panchayat" shall be substituted;

(3) for clause (18-A), the following clause shall be substituted, namely—

"(18-A) "panchayat town" means an area in transition from a rural area to an urban area classified as panchayat town under section 3-P;";

(4) in clause (29-A), for the expression "Third Grade municipality", the expression "Third Grade municipality or town panchayat" shall be substituted;

(5) after clause (29-A), the following clause shall be inserted, namely—

"(29-AA) "transitional area" means an area in transition from a rural area to an urban area classified as transitional area under section 3-B;".
16. In section 3-F of the 1920 Act, in sub-section (1), the expression "(exclusive of its chairman)" shall be omitted;

17. After Chapter I-A of the 1920 Act, the following Chapter shall be inserted, namely:

"CHAPTER I-B.
TOWN PANCHAYATS.

3-O. Application of Chapter.—This Chapter shall apply only to the town panchayats.

3-P. Formation of town panchayats.—(1) The Governor—

(a) may, having regard to the revenue generated for local administration, the percentage of employment in non-agricultural activities, the economic importance or such other factors as he deems fit, by notification, classify and declare every local area comprising a revenue village or villages or any portion of a revenue village or contiguous portions of two or more revenue villages and having a population estimated at less than thirty thousand as a panchayat town for the purposes of this Act; and

(b) shall, by notification, specify the name of such panchayat town.

(2) In every panchayat town declared as such under sub-section (1), there shall be established a town panchayat.

(3) (a) The Governor may, by notification, exclude from a panchayat town any area comprised therein.

(b) In regard to any area excluded under clause (a), the Governor may, by notification under sub-section (1), declare it to be a panchayat town or include it in any contiguous panchayat town under clause (c) (i).

(c) The Governor may, by notification,—

(i) include in a panchayat town any local area contiguous thereto; or

(ii) cancel or modify a notification issued under sub-section (1); or

(iii) alter the name of the panchayat town specified under clause (b) of sub-section (1).

(d) Before issuing a notification under clause (a) or under clause (b) read with sub-section (1) or under clause (c), the Governor shall give the town panchayat or town panchayats which will be affected by the issue of such notification, a reasonable opportunity for showing cause against the proposal and shall consider the explanations and objections, if any, of such town panchayat or town panchayats.

(4) Any rate-payer or inhabitant of such area or any town panchayat concerned may, if he or it objects to any notification under sub-section (1) or sub-section (3), appeal to the High Court within such period as may be prescribed.

3-Q. Constitution of town panchayats.—(1) Save as provided under sub-section (2), every town panchayat shall consist of the elected members as determined under section 3-X.

(2) The following persons shall be represented in the town panchayat, namely:—

(a) the members of the House of the People and the members of the State Legislative Assembly representing a constituency comprising the whole or any part of the town panchayat; and
(b) the members of the Council of States who are registered as electors within the area of the town panchayat.

(3) The members of the House of the People, the State Legislative Assembly and the Council of States referred to in clauses (a) and (b) of subsection (2) shall be entitled to take part in the proceedings, but shall not have the right to vote in the meetings of the town panchayat.

3-R. Incorporation of town panchayats.—(1) A town panchayat shall be constituted for each panchayat town consisting of such number of elected members, with effect from such date as may be specified in the notification issued in that behalf by the Governor.

(2) Subject to the provisions of this Act, the administration of the panchayat town shall vest in the town panchayat, but the town panchayat shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to its chairman or to any other authority.

(3) Every town panchayat shall be a body corporate by the name of the panchayat town specified in the notification issued under section 3-P, shall have perpetual succession and a common seal, and subject to any restrictions or qualifications imposed by or under this Act or any other law, shall be vested with the capacity of suing or being sued in its corporate name, or acquiring, holding and transferring property, movable or immovable or entering into contracts and of doing all things necessary, proper or expedient for the purpose for which it is constituted.

3-S. Alteration of classification of panchayat towns.—(1) The Governor may alter any classification, notified under sub-section (1) of section 3-P, if in his opinion, the panchayat town satisfies or ceases to satisfy the conditions referred to in that sub-section.

(2) Any decision made by the Governor under this section shall not be questioned in a court of law.

3-T. Strength of a town panchayat.—(1) Notwithstanding anything contained in this Act, the total number of members of a town panchayat shall be notified by the Inspector in accordance with such scale as may be prescribed with reference to the population as ascertained at the last preceding census of which the relevant figures have been published.

(2) The Inspector may, from time to time, by notification, alter the total number of members of a town panchayat notified under sub-section (1).

3-U. Duration of town panchayat.—(1) Every town panchayat, unless sooner dissolved, shall continue for five years beginning from the date appointed for its first meeting after each ordinary election and no longer and the expiration of the said period of five years shall operate as a dissolution of the town panchayat.

(2) An election to constitute a town panchayat shall be completed.—

(a) before the expiry of its duration specified in sub-section (1); or

(b) before the expiration of a period of six months from the date of its dissolution:

Provided that where the remainder of the period for which the dissolved town panchayat would have continued is less than six months, it shall not be necessary to hold any election for constituting the town panchayat for such period.
ELECTION AND TERM OF OFFICE OF MEMBERS.

3-V. Election of members to town panchayat.—The members of town panchayat referred to in sub-section (1) of section 3-Q shall be elected in such manner as may be prescribed:

 Provided that no person shall be eligible to be elected under this Act as a member of more than one town panchayat.

3-W. Reservation of seats.—(1) Seats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes in every town panchayat and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that town panchayat as the population of the Scheduled Castes in the town panchayat area, or of the Scheduled Tribes in that town panchayat area, bears to the total population of that area.

(2) Seats shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes from among the seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes.

(3) Seats shall be reserved for women in the town panchayat and the number of seats reserved for women shall not be less than one-third (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats in the town panchayat.

(4) (a) The offices of the chairmen of the town panchayats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes and the number of offices so reserved shall bear, as nearly as may be, the same proportion to the total number of offices in the State as the population of the Scheduled Castes in all the town panchayats in the State or the Scheduled Tribes in all the town panchayats in the State, bears to the total population of all the town panchayats in the State.

(b) The offices of the chairmen of the town panchayats shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes from among the offices reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes which shall not be less than one-third of the total number of offices reserved for the Scheduled Castes and the Scheduled Tribes.

(5) The offices of the chairmen of the town panchayats shall be reserved for women and the number of offices reserved for women shall not be less than one-third (including the number of offices reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of offices of the chairmen of the town panchayats in the State:

 Provided that the offices reserved under this sub-section and under sub-section (4) shall be allotted by rotation to different town panchayats in such manner as may be prescribed.

(6) The reservation of seats under sub-sections (1) and (2) and the reservation of offices of chairmen under sub-section (4) shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

3-X. Division of town panchayats into wards.—(1) For the purpose of election of members to a town panchayat, the Inspector shall, after consulting the town panchayat, by notification, divide the panchayat town into wards and determine the number of members to be elected in accordance with such scales as may be prescribed.
(2) Only one member shall be elected from each ward.

3-Y. Term of office of members.—(1) Except as otherwise provided in this Act, members of every town panchayat elected at an ordinary election shall hold office for a term of five years.

(2) The term of office of the members elected at ordinary election shall commence on the date appointed for the first meeting of the town panchayat after such ordinary election.

(3) The member of a town panchayat elected in a casual vacancy shall enter upon the office forthwith but shall hold office only so long as the member in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred.

3-Z. Electoral roll.—(1) The electoral roll of a town panchayat shall be the same as the electoral roll of the Tamil Nadu Legislative Assembly prepared and revised in accordance with the provisions of law for the time being in force in a panchayat town and shall be deemed to be the electoral roll for such town panchayat for the purposes of this Act.

(2) No amendment, transposition or deletion of any entry in the electoral roll of the Tamil Nadu Legislative Assembly made after the last date for making nominations for elections in any town panchayat and before the notification of the result of such election shall form part of the electoral roll for such election, for the purposes of this section.

3-AA. Application of the Act to town panchayats.—The State Government may, by notification, direct that any of the provisions of this Act and the rules made under this Act or of any other enactment for the time being in force elsewhere in the State of Tamil Nadu but not in the panchayat town shall apply to that town panchayat to such extent and subject to such modifications, additions and restrictions as may be specified in the notification.

3-BB. Chapter to override other laws.—(1) The provisions of this Chapter shall have effect notwithstanding anything inconsistent therewith contained in this Act or any other law.

(2) Save as otherwise provided in sub-section (1), the provisions of this Chapter shall be in addition to, and not in derogation of, any other provisions of this Act.

3-CC. Special provisions relating to village panchayat constituted as town panchayat.—(1) Notwithstanding anything contained in this Act,—

(a) the president and members of a village panchayat, who are elected or deemed to have been elected and holding office as such immediately before the date of constitution of such village panchayat as town panchayat under this Act, shall be deemed to be the chairman and members of such town panchayat elected under this Act and such chairman and members shall continue to hold office upto such date as the State Government may, by notification, fix in this behalf or, in case no such date is fixed, up to the date on which their term of office would expire under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) and such chairman and members shall exercise all powers and perform all duties conferred on the chairman and members by or under this Act;

(b) all the employees, other than the provincialised employees of the village panchayat immediately before its constitution as town panchayat shall be the employees of such town panchayat under this Act. The provincialised employees shall continue to serve under the town panchayat.
(2) Subject to the provisions of sub-section (1), the provisions of this Act and the rules made thereunder shall apply to the town panchayat referred to in sub-section (1)."

18. In section 7 of the 1920 Act, in sub-section (1), the expression "exclusive of its chairman" shall be omitted.

19. Section 7-A of the 1920 Act, shall be omitted.

20. In section 8 of the 1920 Act,—

(1) in the marginal heading, for the expression, "chairman or councillors", the word "councillors" shall be substituted;

(2) in sub-section (1), for the expression "chairman and councillors", the word "councillors" shall be substituted;

(3) in sub-section (2), for the expression "chairman and councillors", the word "councillors" shall be substituted;

(4) sub-section (2-A) shall be omitted;

(5) in sub-section (3), for the expression "chairman or a councillor", the word "councillor" shall be substituted;

(6) in sub-section (4), for the expression "chairman or a councillor", the word "councillor" shall be substituted;

(7) in sub-section (5), for the expressions "The chairman or a councillor" and "The chairman or the councillor", the expressions "A councillor" and "The councillor" shall, respectively, be substituted.

21. In section 9 of the 1920 Act,—

(1) in the marginal heading, for the expression "chairman or councillor", the word "councillor" shall be substituted;

(2) in sub-section (1), for the expression "chairman or councillor", the word "councillor" shall be substituted;

(3) in sub-section (3), for the expression "a chairman or a councillor elected under sub-section (1)", the expression "a councillor elected under this section" shall be substituted.

22. In section 12 of the 1920 Act,—

(1) before sub-section (3), the following sub-section shall be inserted, namely:—

"(2) Every council shall elect one of its members to be its chairman;"

(2) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) A chairman shall be deemed to have vacated his office on the expiry of his term of office as a councillor or on his otherwise ceasing to be the councillor."

23. In section 12-A of the 1920 Act, including the marginal heading, for the expression "vice-chairman", occurring in two places, the expression "chairman or vice-chairman" shall be substituted.
24. For Section 14 of the 1920 Act, the following section shall be substituted, namely:

"14. The chairman to be member of every committee of the council.—The chairman shall, by virtue of his office, be a member of every committee of the council."

25. In section 30 of the 1920 Act,—

(1) in the marginal heading, for the expression "chairman and councillor", the word "Councillor" shall be substituted;

(2) in sub-section (1), for the expression "chairman or councillor", the word "councillor" shall be substituted.

26. In section 40 of the 1920 Act, including the marginal heading, for the expression "vice-chairman", wherever it occurs, the expression "chairman or vice-chairman" shall be substituted.

27. In section 40-A of the 1920 Act,—

(1) in the marginal heading, for the expression "vice-chairman", the expression "chairman or vice-chairman" shall be substituted;

(2) in sub-section (1), for the expression "vice-chairman", the expression "chairman or vice-chairman" shall be substituted;

(3) in sub-section (12), for the expression "vice-chairman", the expression "chairman or vice-chairman, as the case may be" shall be substituted;

(4) in sub-section (13), for the expression "vice-chairman", the expression "chairman or vice-chairman" shall be substituted;

(5) in sub-section (14), for the expression "vice-chairman", the expression "chairman or vice-chairman, as the case may be" shall be substituted.

28. Section 40-B of the 1920 Act, shall be omitted.

29. After section 43-A of the 1920 Act, the following section shall be inserted, namely:

"43-AA. Special provision relating to election.—Notwithstanding anything contained in this Act or the rules made or orders issued under this Act, for the first election to the municipal council to be held immediately after the 14th day of July 2006, the territorial area of the wards of the municipal council, the total number of wards and the total number of councillors or members, as the case may be, to be returned from such wards shall be the same as they exist on the 14th day of July 2006."

30. In section 43-B of the 1920 Act, including the marginal heading, for the expression "Third Grade Municipalities", the expression "Third Grade Municipalities and Town Panchayats" shall be substituted.

31. In section 43-C of the 1920 Act, in sub-section (2), for the words "councillor or chairman", the word "councillor" shall be substituted.

32. In section 48 of the 1920 Act,—

(1) in sub-section (1), for the expression "chairman or as a councillor", the word "councillor" shall be substituted;

(2) in sub-section (2), for the expression "chairman or as councillor", the word "councillor" shall be substituted.
Amendment of section 49.

33. In section 49 of the 1920 Act,—

(1) in sub-section (1), for the expression "chairman or councillor", the word "councillor" shall be substituted;

(2) in sub-section (2),—

(a) for the expression "as a chairman or election as a councillor", the expression "as a councillor" shall be substituted;

(b) in clause (e), for the expression "chairman or a councillor", occurring in two places, the expression "a councillor" shall be substituted.

Amendment of section 50.

34. In section 50 of the 1920 Act,—

(1) in the marginal heading, for the expression "chairman or councillors", the word "councillors" shall be substituted;

(2) in sub-section (1),—

(a) in the opening part,—

(i) for the expression "the chairman or a councillor", the expression "a councillor" shall be substituted;

(ii) for the expression "section 3-C", the expression, "section 3-C or clauses (a) and (b) of sub-section (2) of section 3-C" shall be substituted;

(b) in clause (f), for the expression "of the chairman or any other councillor", the expression "of any other councillor" shall be substituted;

(c) in clause (i),—

(i) for the expression "the chairman or councillor", the word "councillor" shall be substituted;

(ii) in the proviso, the expression "chairman or" shall be omitted;

(3) in sub-section (4), the expression "the chairman or", wherever it occurs, shall be omitted.

Amendment of section 51.

35. In section 51 of the 1920 Act,—

(1) in the marginal heading, for the expression "chairman or councillor", the word "councillor" shall be substituted;

(2) in sub-section (1), for the expressions "the chairman or a councillor", "the chairman or any councillor" and "such chairman or councillors", the expressions "a councillor", "any councillor" and "such councillor" shall, respectively, be substituted;

(3) in sub-section (3), for the expression "chairman or the councillor", the word "councillor" shall be substituted.

Amendment of section 368.

36. In section 368 of the 1920 Act,—

(1) in sub-section (2), for the expression "chairman and councillors" the word "councillors" shall be substituted;

(2) in sub-section (3), after the expression "until a chairman has been elected", occurring in two places, the expression "by the council" shall be inserted;

(3) in sub-section (5), for the expression "chairman and councillors" the word "councillors" shall be substituted;

(4) in sub-section (6), for the expression "office of chairman and councillors", the expression "office of councillors" shall be substituted.
37. (1) The Tamil Nadu Municipal Laws (Amendment) Ordinance, 2006 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Chennai City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971, the Coimbatore City Municipal Corporation Act, 1981 and the Tamil Nadu District Municipalities Act, 1920, as amended by the said Ordinance, shall be deemed to have been done or taken under the Chennai City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971, the Coimbatore City Municipal Corporation Act, 1981 and the Tamil Nadu District Municipalities Act, 1920, as amended by this Act.

(By Order of the Governor.)

S. DHEENADHAYALAN,
Secretary to Government-in-charge,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th November 2007 and is hereby published for general information:—

ACT No. 37 OF 2007.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-eighth Year of the Republic of India as follows:—

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2007.

(2) It shall be deemed to have come into force on the 4th day of October 2007.

PART-II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 44-AC of the Chennai City Municipal Corporation Act, 1919,—

(1) in sub-section (2), for the expression “not less than one half of the sanctioned strength”, the expression “not less than three-fifth of the sanctioned strength” shall be substituted;

(2) in sub-section (12), for the expression “not less than three-fifth of the sanctioned strength”, the expression “not less than four-fifth of the sanctioned strength” shall be substituted;

(3) in sub-section (13), for the expression “six months”, the expression “one year” shall be substituted;

(4) for sub-section (14), the following sub-section shall be substituted, namely:

“(14) No notice of a motion under this section shall be received,—

(i) within one year of the assumption of office by; or

(ii) during the last year of the term of office of,

a Mayor or a Deputy Mayor.”.

3. Any motion expressing want of confidence in the Mayor or Deputy Mayor made under section 44-AC and pending before any officer, authority or the Government, as the case may be, as provided in section 44-AC, immediately before the commencement of this Act, shall abate.

PART-III.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. In section 48-AB of the Madurai City Municipal Corporation Act, 1971,—

(1) in sub-section (2), for the expression “not less than one half of the sanctioned strength”, the expression “not less than three-fifth of the sanctioned strength” shall be substituted;

(2) in sub-section (“2), for the expression “not less than three-fifth of the sanctioned strength”, the expression “not less than four-fifth of the sanctioned strength” shall be substituted.
(3) in sub-section (13), for the expression "six months", the expression "one year" shall be substituted;

(4) for sub-section (14), the following sub-section shall be substituted, namely:

"(14) No notice of a motion under this section shall be received,—

(i) within one year of the assumption of office by; or

(ii) during the last year of the term of office of,

a Mayor or a Deputy Mayor."

5. Any motion expressing want of confidence in the Mayor or Deputy Mayor made under section 48-AB and pending before any officer, authority or the Government, as the case may be, as provided in section 48-AB, immediately before the commencement of this Act, shall abate.

PART-IV.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.


(1) in sub-section (2), for the expression "not less than one half of the sanctioned strength", the expression "not less than three-fifth of the sanctioned strength" shall be substituted;

(2) in sub-section (12), for the expression "not less than three-fifth of the sanctioned strength", the expression "not less than four-fifth of the sanctioned strength" shall be substituted;

(3) in sub-section (13), for the expression "six months", the expression "one year" shall be substituted;

(4) for sub-section (14), the following sub-section shall be substituted, namely:

"(14) No notice of a motion under this section shall be received,—

(i) within one year of the assumption of office by; or

(ii) during the last year of the term of office of,

a Mayor or a Deputy Mayor.".

7. Any motion expressing want of confidence in the Mayor or Deputy Mayor made under section 50-C and pending before any officer, authority or the Government, as the case may be, as provided in section 50-C, immediately before the commencement of this Act, shall abate.

PART-V.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

8. In section 40-A of the Tamil Nadu District Municipalities Act, 1920,—

(1) in sub-section (2), for the expression "not less than one half of the sanctioned strength", the expression "not less than three-fifth of the sanctioned strength" shall be substituted;

(2) in sub-section (12), for the expression "not less than three-fifths of the sanctioned strength", the expression "not less than four-fifth of the sanctioned strength" shall be substituted;

(3) in sub-section (13), for the expression "six months", the expression "one year" shall be substituted;
(4) for sub-section (14), the following sub-section shall be substituted, namely:

"(14) No notice of a motion under this section shall be received,—

(i) within one year of the assumption of office by; or

(ii) during the last year of the term of office of,

a chairman or a vice-chairman."

9. Any motion expressing want of confidence in the chairman or vice chairman made under section 40-A and pending before any officer, authority or the Government, as the case may be, as provided in section 40-A, immediately before the commencement of this Act, shall abate.

10. (1) The Tamil Nadu Municipal Laws (Amendment) Ordinance, 2007 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Chennai City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971, the Coimbatore City Municipal Corporation Act, 1981 and the Tamil Nadu District Municipalities Act, 1920, as amended by the said Ordinance, shall be deemed to have been done or taken under the Chennai City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971, the Coimbatore City Municipal Corporation Act, 1981 and the Tamil Nadu District Municipalities Act, 1920, as amended by this Act.".

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government-in-charge,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 19th February 2008 and is hereby published for general information:—

ACT No. 9 OF 2008.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:—

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

PART-II.

AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In the Chennai City Municipal Corporation Act, 1919, sections 43-A and 358-A shall be omitted.

PART-III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.


PART-IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.


PART-V.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

5. In the Tamil Nadu District Municipalities Act, 1920, sections 40-BB and 314-A shall be omitted.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government-in-charge,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2008 and is hereby published for general information:—

ACT No. 24 OF 2008.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:—

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Fourth Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

PART-II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 326-C of the Chennai City Municipal Corporation Act, 1919, (hereinafter in this Part referred to as the principal Act), in sub-section (5), for the expression “State Government account”, the expression “Corporation account” shall be substituted.

3. In section 326-CC of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The tax paid under sub-section (1) shall be credited to the Corporation account in such manner as may be prescribed.”.

PART-III.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

4. In section 285-C of the Tamil Nadu District Municipalities Act, 1920, (hereinafter in this Part referred to as the principal Act), in sub-section (5), for the expression “State Government account”, the expression “Corporation account”, the expression “Corporation account” shall be substituted.

5. In section 285-CC of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The tax paid under sub-section (1) shall be credited to the account of the municipality, town panchayat or Third Grade municipality, as the case may be, within whose jurisdiction such fee has been collected,” shall be substituted.

PART-IV.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

6. In section 410-C of the Madurai City Municipal Corporation Act, 1971, (hereinafter in this Part referred to as the principal Act), in sub-section (5), for the expression “Government account”, the expression “Corporation account” shall be substituted.

7. In section 410-CC of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The tax paid under sub-section (1) shall be credited to the Corporation account in such manner as may be prescribed.”.
PART-V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

8. In section 410-C of the Coimbatore City Municipal Corporation Act, 1981, (hereinafter in this Part referred to as the principal Act), in sub-section (5), for the expression "Government account", the expression "Corporation account" shall be substituted.

9. In section 410-CC of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) The tax paid under sub-section (1) shall be credited to the Corporation account in such manner as may be prescribed.".

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th May 2008 and is hereby published for general information:—

**ACT No. 35 OF 2008.**

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:—

**PART - I**

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

**PART - II**

AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. After section 58 of the Chennai City Municipal Corporation Act, 1919, the following section shall be inserted, namely:—

‘58-A. Grant of paid holiday to employees on the day of poll.—(1) Every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at election to the corporation shall, on the day of poll, be granted a holiday.

(2) No deduction or abatement of the wages of any such person shall be made on account of a holiday having been granted in accordance with sub-section (1) and if such person is employed on the basis that he would not ordinarily receive wages for such a day, he shall nonetheless be paid for such day the wages he would have drawn had not a holiday been granted to him, on that day.

(3) If an employer contravenes the provisions of sub-section (1) or sub-section (2), such employer shall be punishable with fine which may extend to five hundred rupees.

(4) This section shall not apply to any elector whose absence may cause danger or substantial loss in respect of the employment in which he is engaged.

**PART - III**

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. After section 65 of the Madurai City Municipal Corporation Act, 1971, the following section shall be inserted, namely:—

‘65-A. Grant of paid holiday to employees on the day of poll.—(1) Every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at election to the corporation shall, on the day of poll, be granted a holiday.

(2) No deduction or abatement of the wages of any such person shall be made on account of a holiday having been granted in accordance with sub-section (1) and if such person is employed on the basis that he would not ordinarily receive wages for such a day, he shall nonetheless be paid for such day the wages he would have drawn had not a holiday been granted to him, on that day.
Tamil Nadu Government Gazette Extraordinary

(3) If an employer contravenes the provisions of sub-section (1) or sub-section (2), then such employer shall be punishable with fine which may extend to five hundred rupees.

(4) This section shall not apply to any elector whose absence may cause danger or substantial loss in respect of the employment in which he is engaged.

PART IV

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. After section 67 of the Coimbatore City Municipal Corporation Act, 1981, the following section shall be inserted, namely:

"67-A. Grant of paid holiday to employees on the day of poll.—(1) Every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at election to the corporation shall, on the day of poll, be granted a holiday.

(2) No deduction or abatement of the wages of any such person shall be made on account of a holiday having been granted in accordance with sub-section (1) and if such person is employed on the basis that he would not ordinarily receive wages for such a day, he shall nonetheless be paid for such day the wages he would have drawn had not a holiday been granted to him, on that day.

(3) If an employer contravenes the provisions of sub-section (1) or sub-section (2), then such employer shall be punishable with fine which may extend to five hundred rupees.

(4) This section shall not apply to any elector whose absence may cause danger or substantial loss in respect of the employment in which he is engaged.

PART V

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

5. After section 43-B of the Tamil Nadu District Municipalities Act, 1920, the following section shall be inserted, namely:

"43-BB. Grant of paid holiday to employees on the day of poll.—(1) Every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at election to any Municipality including Third Grade Municipality and Town Panchayat shall, on the day of poll, be granted a holiday.

(2) No deduction or abatement of the wages of any such person shall be made on account of a holiday having been granted in accordance with sub-section (1) and if such person is employed on the basis that he would not ordinarily receive wages for such a day, he shall nonetheless be paid for such day the wages he would have drawn had not a holiday been granted to him, on that day.

(3) If an employer contravenes the provisions of sub-section (1) or sub-section (2), then such employer shall be punishable with fine which may extend to five hundred rupees.

(4) This section shall not apply to any elector whose absence may cause danger or substantial loss in respect of the employment in which he is engaged.

(By order of the Governo.)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
Tamil Nadu Government Gazette Extraordinary

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th May 2008 and is hereby published for general information:

ACT No. 36 OF 2008.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:

PART - I

PRELIMINARY

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Third Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

PART - II

AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In the Chennai City Municipal Corporation Act, 1919, in section 390-A, for the expression “three years”, the expression “twelve years” shall be substituted.

PART - III

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

3. In the Madurai City Municipal Corporation Act, 1971, in section 483, for the expression “six years”, the expression “twelve years” shall be substituted.

PART - IV

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

4. In the Coimbatore City Municipal Corporation Act, 1981, in section 482, for the expression “six years”, the expression “twelve years” shall be substituted.

PART - V

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

5. In the Tamil Nadu District Municipalities Act, 1920, in section 345, for the expression “three years”, the expression “twelve years” shall be substituted.

(By order of the Governor)

S. Dheenadhayalan,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th May 2008 and is hereby published for general information—

ACT No. 37 OF 2008.

**An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.**

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows—

**PART- I**

**PRELIMINARY**

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Fifth Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

**PART- II**

**AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919**

2. After section 404 of the Chennai City Municipal Corporation Act, 1919, the following shall be inserted, namely—

"Maintenance of Records.

404-A. Maintenance of records and disclosure of information by the corporation—The corporation shall, maintain all its records duly catalogued and indexed, and publish such information, in such form, in such manner and at such intervals, as may be prescribed."

**PART- III**

**AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.**

3. After section 498 of the Madurai City Municipal Corporation Act, 1971, the following shall be inserted, namely—

"Maintenance of Records.

498-A. Maintenance of records and disclosure of information by the corporation—The corporation shall, maintain all its records duly catalogued and indexed, and publish such information, in such form, in such manner and at such intervals, as may be prescribed."

**PART- IV**

**AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.**

4. After section 497 of the Coimbatore City Municipal Corporation Act, 1981, the following shall be inserted, namely—

"Maintenance of Records.

497-A. Maintenance of records and disclosure of information by the corporation—The corporation shall, maintain all its records duly catalogued and indexed, and publish such information, in such form, in such manner and at such intervals, as may be prescribed."
PART V

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

5. After section 357 of the Tamil Nadu District Municipalities Act, 1920, the following shall be inserted, namely:

"Maintenance of Records.

357-A. Maintenance of records and disclosure of information by the Municipality including Third Grade Municipality and Town Panchayat—Every Municipality including Third Grade Municipality and Town Panchayat, shall, maintain all its records duly catalogued and indexed, and publish such information, in such form, in such manner and at such intervals, as may be prescribed."

(By order of the Governor.)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th May 2008 and is hereby published for general information:

**ACT No. 38 OF 2008.**

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:

**PART—I**

**PRELIMINARY**

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Sixth Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

**PART—II**

**AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.**

2. In section 4 of the Chennai City Municipal Corporation Act, 1919 (hereinafter in this Part referred to as the 1919 Act), in sub-section (3), for clause (a), the following clauses shall be substituted, namely:

"(a) a Mayor,

(aa) a council.".

3. For section 37 of the 1919 Act, the following sections shall be substituted, namely:

"37. Prerogative of the Mayor.—(1) The Mayor shall have full access to all records of the corporation and may obtain reports from the commissioner on any matter connected with the administration of the corporation.

(2) All important official correspondence between the corporation and the State Government as may be decided by the council shall be conducted through the Mayor.

(3) The Mayor shall be bound to transmit communications addressed through him by the commissioner to the State Government or by the State Government to the commissioner. While transmitting communications from the commissioner to the State Government, the Mayor may make such remarks as he thinks necessary.

37A. Entrustment of additional functions to Mayor.—The State Government may, subject to the provisions of this Act and the rules made thereunder, by notification, entrust to the Mayor such additional functions as it may deem necessary for carrying out the purposes of this Act.".
AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Amendment of section 3.

4. In section 3 of the Madurai City Municipal Corporation Act, 1971 (hereinafter in this Part referred to as the 1971 Act), in sub-section (3), for clause (a), the following clauses shall be substituted, namely:

"(a) a Mayor;

(aa) a council;".

Substitution of section 38.

5. For section 38 of the 1971 Act, the following sections shall be substituted, namely:

"38. Prerogative of the Mayor.—(1) The Mayor shall have full access to all records of the corporation and may obtain reports from the commissioner on any matter connected with the administration of the corporation.

(2) All important official correspondence between the corporation and the Government as may be decided by the council shall be conducted through the Mayor.

(3) The Mayor shall be bound to transmit communications addressed through him by the commissioner to the Government or by the Government to the commissioner. While transmitting communications from the commissioner to the Government, the Mayor may make such remarks as he thinks necessary.

38-A. Entrustment of additional functions to Mayor.—The Government may, subject to the provisions of this Act and the rules made thereunder, by notification, entrust to the Mayor such additional functions as it may deem necessary for carrying out the purposes of this Act.”.

PART—IV

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Amendment of section 3.

6. In section 3 of the Coimbatore City Municipal Corporation Act, 1981 (hereinafter in this Part referred to as the 1981 Act), in sub-section (3), for clause (a), the following clauses shall be substituted, namely:

"(a) a Mayor;

(aa) a council;".

Substitution of section 39.

7. For section 39 of the 1981 Act, the following sections shall be substituted, namely:

"39. Prerogative of the Mayor.—(1) The Mayor shall have full access to all records of the corporation and may obtain reports from the commissioner on any matter connected with the administration of the corporation.

(2) All important official correspondence between the corporation and the Government as may be decided by the council shall be conducted through the Mayor.

(3) The Mayor shall be bound to transmit communications addressed through him by the commissioner to the Government or by the Government to the commissioner. While transmitting communications from the commissioner to the Government, the Mayor may make such remarks as he thinks necessary.

39-A. Entrustment of additional functions to Mayor.—The Government may, subject to the provisions of this Act and the rules made thereunder, by notification, entrust to the Mayor such additional functions as it may deem necessary for carrying out the purposes of this Act.”.
PART—V

AMENDMENT TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

8. In section 4 of the Tiruchirappalli City Municipal Corporation Act, 1994, for clause (1), the following clauses shall be substituted, namely:—

"(1) a Mayor;
(1-a) a council;".

PART—VI

AMENDMENT TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

9. In section 4 of the Tirunelveli City Municipal Corporation Act, 1994, for clause (1), the following clauses shall be substituted, namely:—

"(1) a Mayor;
(1-a) a council;".

PART—VII

AMENDMENT TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.

10. In section 4 of the Salem City Municipal Corporation Act, 1994, for clause (1), the following clauses shall be substituted, namely:—

"(1) a Mayor;
(1-a) a council;".

PART—VIII

AMENDMENT TO THE TIRUPPUR CITY MUNICIPAL CORPORATION ACT, 2008.

11. In section 4 of the Tiruppur City Municipal Corporation Act, 2008, for clause (1), the following clauses shall be substituted, namely:—

"(1) a Mayor;
(1-a) a council;".

PART—IX

AMENDMENT TO THE ERODE CITY MUNICIPAL CORPORATION ACT, 2008.

12. In section 4 of the Erode City Municipal Corporation Act, 2008, for clause (1), the following clauses shall be substituted, namely:—

"(1) a Mayor;
(1-a) a council;".
13. In section 68 of the Tamil Nadu District Municipalities Act, 1920, in sub-section (1),—

(1) for ‘The Table’, the following Table shall be substituted, namely:—

<table>
<thead>
<tr>
<th>Grades</th>
<th>Maximum value or amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. (a)</td>
<td>Special Grade Municipalities</td>
</tr>
<tr>
<td>(b)</td>
<td>Selection Grade Municipalities</td>
</tr>
<tr>
<td>2.</td>
<td>I Grade Municipalities</td>
</tr>
<tr>
<td>3.</td>
<td>II Grade Municipalities</td>
</tr>
<tr>
<td>4.</td>
<td>III Grade Municipalities and town panchayats</td>
</tr>
</tbody>
</table>

(2) the Explanation shall be omitted.

(By order of the Governor.)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th November 2008 and is hereby published for general information:—

ACT No. 55 OF 2008.

An Act further to amend the laws relating to the Municipal Corporations in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows.—

PART- I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Corporations Laws (Amendment) Act, 2008.

(2) It shall be deemed to have come into force on the 26th day of August 2008.

PART - II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. For sections 78 and 79 of the Chennai City Municipal Corporation Act, 1919 (hereafter in this Part referred to as the 1919 Act), the following sections shall be substituted, namely:—

78. Powers of municipal authorities to sanction estimates.— The powers of the different municipal authorities to sanction estimates shall be as follows:—

(a) when the amount of estimate does not exceed ten lakhs of rupees, the sanction of the concerned wards committee shall be required;

(b) when the amount of estimate exceeds ten lakhs of rupees but does not exceed fifty lakhs of rupees, the sanction of the commissioner shall be required;

(c) when the amount of estimate exceeds fifty lakhs of rupees but does not exceed sixty lakhs of rupees, the sanction of the Mayor shall be required;

(d) when the amount of estimate exceeds sixty lakhs of rupees but does not exceed seventy-five lakhs of rupees, the sanction of the concerned standing committee (other than the standing committee on taxation and finance) shall be required;

(e) when the amount of estimate exceeds seventy-five lakhs of rupees but does not exceed one crore of rupees, the sanction of the standing committee on taxation and finance shall be required;

(f) when the amount of estimate exceeds one crore of rupees but does not exceed ten crores of rupees, the sanction of the council shall be required;

(g) when the amount of estimate exceeds ten crores of rupees, the sanction of the State Government shall be required.

79. Works costing more than sixty lakhs of rupees.— (1) Where a project is framed for the execution of any work or series of works, the entire estimated cost of which exceeds sixty lakhs of rupees,

(a) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and shall lay the same,—

(i) before the concerned standing committee (other than the standing committee on taxation and finance), if the entire estimated cost exceeds sixty lakhs of rupees but does not exceed seventy-five lakhs of rupees;

(ii) before the standing committee on taxation and finance, if the entire estimated cost exceeds seventy-five lakhs of rupees but does not exceed one crore of rupees;

(iii) before the council, if the entire estimated cost exceeds one crore of rupees;
(b) the concerned standing committee of the council, as the case may be, shall consider the report and may approve it either in its entirety or subject to modifications or may reject the same.

(2) (a) Where the council approves the project, subject to any modifications or otherwise, the entire estimated cost of which exceeds ten crores of rupees, the same shall be submitted to the State Government.

(b) The State Government may sanction the project either in its entirety or subject to modifications or may reject the same and the work shall not be commenced without such sanction of the State Government.

(c) No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the State Government.

3. In section 80 of the 1919 Act, for sub-section (2), the following sub-section shall be substituted, namely:

"(2) Every contract on behalf of the corporation shall be made by the commissioner subject to the following provisions, namely—

(a) no contract the estimated cost of which does not exceed ten lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned wards committee;

(b) any contract the estimated cost of which exceeds ten lakhs of rupees but does not exceed sixty lakhs of rupees shall be made by the commissioner, unless it has been sanctioned by the Mayor;

(c) no contract the estimated cost of which exceeds sixty lakhs of rupees but does not exceed twenty lakhs of rupees shall be made by the commissioner, unless it has been sanctioned by the standing committee on taxation and finance;

(d) no contract the estimated cost of which exceeds twenty lakhs of rupees but does not exceed forty lakhs of rupees shall be made by the commissioner, unless it has been sanctioned by the Mayor;

(e) no contract the estimated cost of which exceeds forty lakhs of rupees but does not exceed one crore of rupees shall be made by the commissioner, unless it has been sanctioned by the council;

(f) no contract the estimated cost of which exceeds one crore of rupees but does not exceed twenty crores of rupees shall be made by the commissioner, unless it has been sanctioned by the concerned standing committee within fifteen days from the date on which it has been made."

PART- III

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. For sections 97 and 98 of the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the 1971 Act), the following sections shall be substituted, namely:

"97. Powers of municipal authorities to sanction estimates.—The powers of the different municipal authorities to sanction estimates shall be as follows:

(a) when the amount of estimate does not exceed five lakhs of rupees, the sanction of the concerned wards committee shall be required;

(b) when the amount of estimate exceeds five lakhs of rupees but does not exceed ten lakhs of rupees, the sanction of the commissioner shall be required;

(c) when the amount of estimate exceeds ten lakhs of rupees but does not exceed twenty lakhs of rupees, the sanction of the Mayor shall be required;
(d) when the amount of estimate exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees, the sanction of the concerned standing committee (other than the standing committee on taxation and finance) shall be required;

(e) when the amount of estimate exceeds thirty lakhs of rupees but does not exceed fifty lakhs of rupees, the sanction of the standing committee on taxation and finance shall be required;

(f) when the amount of estimate exceeds fifty lakhs of rupees but does not exceed one crore of rupees, the sanction of the council shall be required;

(g) when the amount of estimate exceeds one crore of rupees, the sanction of the Government shall be required.

86. Works costing more than twenty lakhs of rupees.—(1) Where a project is framed for the execution of any work or series of works, the entire estimated cost of which exceeds twenty lakhs of rupees,—

(a) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and shall lay the same,—

(i) before the concerned standing committee (other than the standing committee on taxation and finance), if the entire estimated cost exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees;

(ii) before the standing committee on taxation and finance, if the entire estimated cost exceeds thirty lakhs of rupees but does not exceed fifty lakhs of rupees;

(iii) before the council, if the entire estimated cost exceeds fifty lakhs of rupees;

(b) the concerned standing committee or the standing committee on taxation and finance or the council, as the case may be, shall consider the report and may approve it either in its entirety or subject to modifications or may reject the same.

(2) (a) Where the council approves the project, subject to any modifications or otherwise, the entire estimated cost of which exceeds one crore of rupees, the same shall be submitted to the Government.

(b) The Government may sanction the project either in its entirety or subject to modifications or may reject the same and the work shall not be commenced without such sanction of the Government.

(c) No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the Government.

5. In section 99 of the 1971 Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Every contract on behalf of the corporation shall be made by the commissioner subject to the following provisions, namely:—

(a) no contract the estimated cost of which does not exceed five lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned wards committee;

(b) any contract the estimated cost of which exceeds five lakhs of rupees but does not exceed ten lakhs of rupees shall be made by the commissioner;

(c) no contract the estimated cost of which exceeds ten lakhs of rupees but does not exceed twenty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the Mayor;

(d) no contract the estimated cost of which exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned standing committee (other than the standing committee on taxation and finance);

(e) no contract the estimated cost of which exceeds thirty lakhs of rupees but does not exceed fifty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the standing committee on taxation and finance;
(f) no contract the estimated cost of which exceeds fifty lakhs of rupees but does not exceed one crore of rupees shall be made by the commissioner unless it has been sanctioned by the council;

(g) no contract the estimated cost of which exceeds one crore of rupees shall be made by the commissioner unless it has been sanctioned by the Government;

(h) every contract the estimated cost of which exceeds ten thousand rupees made by the commissioner shall be reported to the concerned standing committee within fifteen days from the date on which it has been made.

PART-IV

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

6. For sections 99 and 100 of the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the 1981 Act), the following sections shall be substituted, namely:

99. Powers of municipal authorities to sanction estimates.— The powers of the different municipal authorities to sanction estimates shall be as follows:—

(a) when the amount of estimate does not exceed five lakhs of rupees, the sanction of the concerned wards committee shall be required;

(b) when the amount of estimate exceeds five lakhs of rupees but does not exceed ten lakhs of rupees, the sanction of the commissioner shall be required;

(c) when the amount of estimate exceeds ten lakhs of rupees but does not exceed twenty lakhs of rupees, the sanction of the Mayor shall be required;

(d) when the amount of estimate exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees, the sanction of the concerned standing committee (other than the standing committee on taxation and finance) shall be required;

(e) when the amount of estimate exceeds thirty lakhs of rupees but does not exceed fifty lakhs of rupees, the sanction of the standing committee on taxation and finance shall be required;

(f) when the amount of estimate exceeds fifty lakhs of rupees but does not exceed one crore of rupees, the sanction of the council shall be required;

(g) when the amount of estimate exceeds one crore of rupees, the sanction of the Government shall be required.

100. Works costing more than twenty lakhs of rupees.— (1) Where a project is framed for the execution of any work or series of works, the entire estimated cost of which exceeds twenty lakhs of rupees,—

(a) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and shall lay the same—

(i) before the concerned standing committee (other than the standing committee on taxation and finance), if the entire estimated cost exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees;

(ii) before the standing committee on taxation and finance, if the entire estimated cost exceeds thirty lakhs of rupees but does not exceed fifty lakhs of rupees;

(iii) before the council, if the entire estimated cost exceeds fifty lakhs of rupees;

(b) the concerned standing committee, or the standing committee on taxation and finance or the council, as the case may be, shall consider the report and may approve it either in its entirety or subject to modifications or may reject the same.

(2) (a) Where the council approves the project, subject to any modifications or otherwise, the entire estimated cost of which exceeds one crore of rupees, the same shall be submitted to the Government.
(b) The Government may sanction the project either in its entirety or subject to modifications or may reject the same and the work shall not be commenced without such sanction of the Government.

(c) No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the Government.

7. In section 101 of the 1981 Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Every contract on behalf of the corporation shall be made by the commissioner subject to the following provisions, namely:—

(a) no contract the estimated cost of which does not exceed five lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned wards committee;

(b) any contract the estimated cost of which exceeds five lakhs of rupees but does not exceed ten lakhs of rupees shall be made by the commissioner;

(c) no contract the estimated cost of which exceeds ten lakhs of rupees but does not exceed twenty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the Mayor;

(d) no contract the estimated cost of which exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the concerned standing committee (other than the standing committee on taxation and finance);

(e) no contract the estimated cost of which exceeds thirty lakhs of rupees but does not exceed fifty lakhs of rupees shall be made by the commissioner unless it has been sanctioned by the standing committee on taxation and finance;

(f) no contract the estimated cost of which exceeds fifty lakhs of rupees but does not exceed one crore of rupees shall be made by the commissioner unless it has been sanctioned by the council;

(g) no contract the estimated cost of which exceeds one crore of rupees shall be made by the commissioner unless it has been sanctioned by the Government;

(h) every contract the estimated cost of which exceeds ten thousand rupees made by the commissioner shall be reported to the concerned standing committee within fifteen days from the date on which it has been made."


(2) Notwithstanding such repeal, anything done, or any action taken under the Chennai City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981, as amended by the said Ordinance, shall be deemed to have been done or taken under the Chennai City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981, as amended by this Act.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th November 2008 and is hereby published for general information—

ACT No. 57 OF 2008.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:—

PART - I

PRELIMINARY

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Seventh Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

PART - II

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 52 of the Chennai City Municipal Corporation Act, 1919 (hereafter in this Part referred to as the 1919 Act), after sub-section (1-A), the following sub-section shall be inserted, namely—

"(1-B) A person disqualified for being a councillor under clause (e) of sub-section (1) of section 53 shall be disqualified for election as a councillor for a period of six years from the date of such disqualification."

3. In section 53 of the 1919 Act, in sub-section (1), after clause (e), the following clause shall be inserted, namely—

"(e) does not belong to Scheduled Caste or Scheduled Tribe, but has been elected from the seat reserved for Scheduled Caste or Scheduled Tribe, as the case may be."

PART - III

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. In section 56 of the Madurai City Municipal Corporation Act, 1971 (hereafter in this Part referred to as the 1971 Act), after sub-section (1-A), the following sub-section shall be inserted, namely—

"(1-B) A person disqualified for being a councillor under clause (ee) of sub-section (1) of section 57 shall be disqualified for election as a councillor for a period of six years from the date of such disqualification."

5. In section 57 of the 1971 Act, in sub-section (1), after clause (e), the following clause shall be inserted, namely—

"(ee) does not belong to Scheduled Caste or Scheduled Tribe, but has been elected from the seat reserved for Scheduled Caste or Scheduled Tribe, as the case may be."

PART - IV

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

6. In section 58 of the Coimbatore City Municipal Corporation Act, 1981 (hereafter in this Part referred to as the 1981 Act), after sub-section (2), the following sub-section shall be inserted, namely—

"(2-A) A person disqualified for being a councillor under clause (ff) of sub-section (1) of section 59 shall be disqualified for election as a councillor for a period of six years from the date of such disqualification."
Amendment of section 59.

7. In section 59 of the 1981 Act, in sub-section (1), after clause (f), the following clause shall be inserted, namely.—

“(ff) does not belong to Scheduled Caste or Scheduled Tribe, but has been elected from the seat reserved for Scheduled Caste or Scheduled Tribe, as the case may be.”

PART - V

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

Amendment of section 49.

8. In section 49 of the Tamil Nadu District Municipalities Act, 1920 (hereafter in this Part referred to as the 1920 Act), after sub-section (1-A), the following sub-section shall be inserted, namely—

“(1-B) A person disqualified for being a councillor under clause (ddd) of sub-section (1) of section 50 shall be disqualified for election as a councillor for a period of six years from the date of such disqualification.”

Amendment of section 50.

9. In section 50 of the 1920 Act, in sub-section (1), after clause (dd), the following clause shall be inserted, namely—

“(ddd) does not belong to Scheduled Caste or Scheduled Tribe, but has been elected from the seat reserved for Scheduled Caste or Scheduled Tribe, as the case may be.”

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government, Law Department.