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The Gazette of Puducherry

PART - II

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(27 Vaisakha 1939)

GOVERNMENT OF PUDUCHERRY
LAW DEPARTMENT

No. 112/Leg./2017-LD.

Puducherry, the 15th May 2017.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry, on the 9th day of May, 2017 and is hereby published for general information :—

THE PUDUCHERRY MUNICIPALITIES
(AMENDMENT) ACT, 2017

(Act No. 5 of 2017)

(9-5-2017)

AN

ACT

further to amend the Puducherry Municipalities Act, 1973.

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-eighth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Puducherry Municipalities (Amendment) Act, 2017.

(2) It shall come into force with effect from the date of its publication in the Official Gazette.

Amendment of Schedule-IV.

2. In the Puducherry Municipalities Act, 1973 (hereinafter referred to as the Principal Act), for Schedule-IV, the following Schedule shall be substituted, namely:—

SCHEDULE-IV

[See section 144(1)(b)]

PROFESSION TAX

Persons shall be assessed by the Commissioner to Profession tax under the following classes on a scale to be determined by the Municipal 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:

| Class | Half-yearly income | | Maximum half-yearly tax |
|-------|-----------------------|----------|-------------------------|
| | From | To | |
| (1) | (2) | (3) | (4) |
| | ₹ | ₹ | ₹ |
| I | Up to 99,999 | | Nil |
| II | 1,00,000 | 2,00,000 | 250 |
| III | 2,00,001 | 3,00,000 | 500 |
| IV | 3,00,001 | 4,00,000 | 750 |
| V | 4,00,001 | 5,00,000 | 1,000 |
| VI | 5,00,001 and above | | 1,250 |

Act
No. 9
of 1973.

3. In the said Principal Act, 1973, in section 152,— Amendment of section 152.

(i) for sub-section (1) the following sub-section shall be substituted, namely:—

“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 as determined by the Council at such rates which shall not be less than the rates as specified in Schedule-VII”.

(ii) for the existing Schedule-VII, the following Schedule shall be substituted, namely:—

SCHEDULE-VII

(See section 152)

**TAX ON ADVERTISEMENT OTHER THAN ADVERTISEMENTS
PUBLISHED IN THE NEWSPAPERS**

Tax on advertisement other than advertisements published in the newspapers shall be levied at such rates which shall not be less than the following:—

| Sl. No. | Description of advertisements | Minimum half-yearly tax |
|---------|---|-------------------------|
| (1) | (2) | (3) |
| | | ₹ |
| 1 | Illuminated advertisements on land, building, wall hoardings or frame, post, structures, <i>etc.</i> | 200 per sq.mt. |
| 2 | Illuminated advertisement boards carried on vehicles including automobiles. | 250 per sq.mt. |
| 3 | Non-Illuminated advertisements on land, building, wall hoardings, frame, post, structures, <i>etc.</i> | 100 per sq.mt. |
| 4 | Non-Illuminated advertisements suspended across streets. | 100 per sq.mt. |
| 5 | Non-Illuminated advertisements carried on vehicles including automobiles. | 130 per sq.mt. |
| 6 | Non-Illuminated advertisement hoardings, standing blank but, bearing the name of the advertiser or with the announcement "To be let" displayed thereon: | 50 per sq.mt. |
| 7 | "Electronic Display Board". | 500 per sq.mt. |

(iii) In sub-section (2), the following clause shall be substituted, namely:—

“The rates of the tax shall be determined by the Council subject to the condition that they shall not be less than the minimum laid down in that Schedule.”.

N. MURUGAVEL,
Under Secretary to Government (Law).