

An Act to consolidate the laws relating to Municipalities and Municipal Corporations in the State of Tamil Nadu and for matters connected therewith and incidental thereto.

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 :—

CHAPTER I.

Preliminary.

1. Short title, extent and commencement.— (1) This Act may be called the **Tamil Nadu Urban Local Bodies Act, 1998**.

(2) It extends to the whole of the State of Tamil Nadu.

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

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

(1) “*appoint*” includes to appoint temporarily or in an officiating capacity and “*appointment*” shall be construed accordingly ;

(2) “*building*” include—

(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 materials 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 ;

(3) “*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 ;

(4) “*carriage*” means any wheeled vehicle with springs or other appliances acting as springs and includes any kind of bicycle, tricycle and cycle-rickshaw, but does not include any motor vehicle within the meaning of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) ;

(5) “*casual vacancy*” means a vacancy occurring otherwise than by efflux of time and “*mid-term election*” means an election held on the occurrence of a casual vacancy ;

(6) “*Chairperson*” and “*Deputy Chairperson*” means,—

(a) in relation to a municipal corporation, the Mayor and the

Deputy Mayor, respectively ;

(b) in relation to a **municipal council**, the Chairperson and Vice-Chairperson, respectively ; and

(c) in relation to town panchayat, the Chairperson and Vice-Chairperson, respectively ;

(7) “Commissioner” means —

(a) in relation to a municipal corporation and **municipal council**, the Commissioner of the municipal corporation or municipality, as the case may be ; and

(b) in relation to a town panchayat, the Executive Officer of the town panchayat ;

(8) “*committee*” means the Standing Committee, Wards Committee or any other committee constituted under this Act ;

(9) “*comp any*” means,—

(a) any company as defined in the Companies Act, **2013** (Central Act **18 of 2013**)¹, including any foreign company within the meaning of **clause (42)** of section **2** 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 ;

(10) “*council*” means the council of the municipal corporation, municipality or town panchayat, as the case may be ;

(11) “*councillor*” means the councillor elected to a municipal corporation, **municipal council** or town panchayat, as the case may be ;

(12) “*date of commencement of this Act*” means the date appointed under sub-section (3) of section 1 ;

(13) “*Director*” means,—

(a) in relation to a municipal corporation, the Director appointed by the Government for the Corporations and if there is no Director for any Corporation, the Government ;

(b) in relation to a **municipal council**, the Director of Municipal Administration appointed by the Government ; and

(c) in relation to a town panchayat, the Director of Town Panchayats appointed by the Government ;

(14) “*Finance Commission*” means the Finance Commission referred to in

1. This Act was repealed and re-enacted as the Companies Act, 2013 (Central Act 18 of 2013).

section 72 ;

(15) “*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 articles ; and

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

(16) “*Government*” means the State Government ;

(17) “*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) ;

(18) “*latrine*” means a place set apart for defecating or urinating or both ;

(19) “*municipality*” with its grammatical variation means the municipal corporation or the **municipal council** or the town panchayat constituted or deemed to have been constituted under this Act ;

(20) “*municipal area*” means the territorial area of the municipality ¹[as is notified] by the Governor under clause (d) of Article 243-P of the Constitution ;

(21) “*municipal office*” means the principal office of the municipality ;

(22) “*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 public place as a right ;

(23) “*occupier*” includes,—

(a) any person for the time being paying or liable 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 damaged on account of the occupation of such land, building or part ; and

(b) a rent-free occupant ;

(24) “*open space*” means any land whether enclosed or not belonging to the Government or any local authority, on which there are no building or of which not more than one-twentieth parts is covered with building and the whole or the remainder of which is used for the purpose of recreation, air or light ;

1. Substituted for the words “as it notified” by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

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

(26) "*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 the vehicle, in connection with which the word is used ;

(27) "*park*" means a piece of land on which there are no building or of which not more than one-twentieth part is covered with building and the whole or the remainder of which is laid out as a garden with trees, plants or flower beds or as a lawn or as a meadow and maintained as a place for the resort of the public for recreation, air or light ;

(28) "*play-field*" means a place of land adapted for the purpose of play, game or sport and used by schools or college or clubs ;

(28-A) "*prescribed*" means prescribed in the rules made under this Act.

(29) "*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 owner of premises on his own land to secure, access to, or the convenient use of, such premises ;

(30) "*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 or public undertaking ;

(31) "*public water-course, spring, well and tank*" include those used by the public to such an extent as to give prescriptive right to such use ;

(32) "*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 ;

(33) "Regional Director" means,—

(a) in relation to municipality, the Regional Director of Municipal Administration having jurisdiction over the **municipal council** and appointed by the Government ; and

(b) in relation to town panchayat, the Assistant Director or Zonal Director of Town Panchayat having jurisdiction over the town panchayat and appointed by the Government ;

(34) "*residence*"— "*reside*" a person is deemed to have his "residence" or to "reside" in any house or hut if he sometimes use 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 ;

(35) "*rubbish*" means dust, ashes, broken bricks, mortar, broken glass and refuse of any kind which is not solid waste ;

(36) "*salary*" means pay and acting pay or payment by way of commission and includes exchange, compensation allowances, but not allowances for house-rent, carriage-hire or travelling expenses ;

(37) "*sanitary-worker*" means a person employed in collecting or removing rubbish or solid waste or in cleansing drains, latrines, or slaughter-

houses or in driving carts used for the removal of rubbish or solid waste ;

(38) "*Scheduled Castes*" shall have the same meaning as defined in the Constitution ;

(39) "*Scheduled Tribes*" shall have the same meaning as defined in the Constitution ;

(40) "*solid waste*" 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 ;

(c) putrid and putrefying substances ;

(d) the solid waste discharged from the hospitals ; and

(e) such other solid waste which are detrimental to public health;

(41) "*Standing Committee*" means the Standing Committee referred to in section 36 ;

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

(43) "*Tamil Nadu State Election Commissioner*" means the Tamil Nadu State Election Commissioner referred to in section 5 ;

(44) "*Tamil Nadu State Election Commission*" means the Tamil Nadu State Election Commission referred to in section 5 ;

(45) "*urban local body*" or "*local authority*" means the municipal corporation or municipality or town panchayat, as the case may be ;

(46) "*ward*" means the ward of a municipal corporation or municipality or town panchayat as may be notified under section 8 ;

(47) "*ward office*" means an office established in relation to a wards committee ;

(48) "*ward officer*" means an officer appointed by the Government for the ward office of the municipal corporation or municipality ;

(49) "*ward committee*" means the wards committee referred to in section 36 ;

(50) "*water-course*" includes any river, stream or channel whether natural or artificial ;

(51) "*year*" means the financial year.

CHAPTER II.

Constitution and reconstitution of municipality.

3. Constitution of municipality.— (1) The Governor may, by notification, ¹[declare his intention] having regard to the population of the area, the density of the population therein, percentage of employment in non-agricultural activities, the revenue generated for local administration, the economic importance or such other factors as he deems fit, ²[to constitute any local area] as,—

(a) a “town panchayat” a transitional area, that is to say, an area in transition from a rural area to an urban area, where the population is estimated not less than ten thousand and the annual income of not less than thirty lakhs of rupees;

(b) a “municipal council” where the population is estimated at not less than thirty thousand and the annual income of such area is not less than fifty lakhs of rupees ;

(c) a “municipal corporation” where the population is estimated at not less than three lakhs and the annual income of such area is not less than thirty crores of rupees.

Explanation I.—For the purpose of this section and sections 7, 37, 38 and 39, “population” means the population as ascertained at the last preceding census of which the relevant figures have been published by the Central or the State Government.

Explanation II.—For the purpose of this section “annual income” means the average income of a panchayat constituted under the Tamil Nadu Panchayat Act, 1994 (Tamil Nadu Act 21 of 1994), or of a municipality for the last three consecutive years.

(2) (a) The Governor may, by notification, declare his intention,—

(i) to include within the municipality any local area contiguous thereto and defined in such notification ; or

(ii) to exclude from the municipality any local area comprised therein and defined in such notification :

Provided that no cantonment shall be included within the municipality.

(b) On the publication of the notification ³[under sub-section

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

2. Substituted for the words “constitute any local area” by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

3. Substituted for the words “under sub-section (1)” by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(1) or under clause (a) of this sub-section], any person residing within the local area concerned in relation to which any such notification has been published or any municipal council affected by any such notification may submit objections, in writing, to any officer authorised in this behalf within **six weeks** from the date of publication of such notification.

(c) The officer authorised under clause (b) shall consider all such objections and forward all such objections together with his recommendations thereon to the Governor within fifteen days from the date of receipt of such objections.

(d) The Governor may, after considering the objections and recommendations received under clause (c), declare, by notification, ¹[the constitution of], the inclusion within, or exclusion from the municipality, any local area.

(e) On publication of the notification under clause (d), this Act shall come into force in, or cease to apply to, any such local area or any portion thereof, as the case may be, on such date as may be specified in the notification under clause (d).

(f) ²[The constitution of any village panchayat as a municipality or the inclusion of any village panchayat] in any municipality shall not affect the previous operation of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) in respect of that area and any penalty, forfeiture or punishment incurred, in respect of any offence committed against the said Act, or any investigation, legal proceedings or remedy in respect of the said penalty, forfeiture or punishment and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(g) Any person aggrieved against the notification published by the Governor under clause (d) may prefer an appeal to the High Court within thirty days from the date of publication of such notification.

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

2. Substituted for the words "The inclusion of any village panchayat" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(h) In any local area in which the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) is in force, is constituted as, or included in, a municipality, the Government may pass such orders as they may deem fit as to the transfer to the municipality or disposal otherwise of the assets, or institutions of any panchayat in the local area and as to the discharge of the liabilities, if any, of such panchayat relating to such assets or institutions, and as to the transfer or retention of the officers and servants working in the local area, as the case may be.

(i) if any local area in which the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) is in force, is constituted as a town panchayat under this Act, the President, Vice-President and members for such local area, who are elected and holding office as such immediately before the date of constitution of such local area as town panchayat, shall be deemed to be the Chairperson. Deputy Chairperson and Councillors of such town panchayat under this act and such Chairperson, Deputy Chairperson and members shall continue to hold office upto the date on which their term of office would expire under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) and shall exercise all powers conferred on, and perform all duties assigned to, them under this Act;

(j) If any town panchayat is constituted as municipal council or any municipal council is constituted as municipal corporation under this Act, the Chairperson, Deputy Chairperson and councillors of such town panchayat or municipal council, who are elected and holding office as such immediately before the date of constitution of such municipal council or municipal corporation under this Act, shall be deemed to be the Chairperson, Deputy Chairperson and Councillors of such municipal council or mayor, Deputy Mayor and councillors of such municipal corporation and shall continue to hold office as such upto the date on which their term of office would expire under this Act and such Chairperson, Deputy Chairperson and councillors shall exercise all powers conferred on, and perform all duties assigned to, them under this Act;

(k) If any local area in which the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) is in force, is included in a town panchayat or municipal council or municipal corporation, as the case may be, the President, Vice-President and members of such local area, who are elected and holding office as such immediately before the date of inclusion in the town panchayat or municipal council or municipal corporation, as the case may be, shall continue to hold office as such upto the date on which their term of officer would expire under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) and such President, vice-President and members shall exercise all such powers conferred on, and perform all such

duties assigned to, them under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) subject to such conditions as may be prescribed;

(l) If any area in which this Act is in force, is included in a town panchayat or municipal council or municipal corporation, as the case may be, the Chairperson, Deputy Chairperson and Councillors of such local area who are elected and holding office as such immediately before the date of inclusion in the town panchayat or municipal council or municipal corporation, as the case may be, shall continue to hold office as such upto the date on which the term of office would expire under this Act and such Chairperson, Deputy Chairperson and Councillors shall exercise all such powers conferred on, and perform all such duties assigned to them under this Act subject to such conditions as may be prescribed.

(3) Every municipality constituted or deemed to have been constituted under this Act shall be a body corporate and shall have perpetual succession and a common seal and subject to any restrictions or qualification 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, of acquiring, holding and transferring property, movable or immovable or entering into contracts and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

(4) The Government may, by notification, classify municipalities into various grades for the purposes of effective administration of the said municipalities in accordance with such norms as may be prescribed.

4. Reconstitution of Town Panchayats, Municipalities and Municipal Corporations.—(1) On and from the date of the commencement of this Act,— the Town Panchayats and **municipal councils** constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) shall be deemed to have been constituted and incorporated under this Act and are hereby declared to be the town panchayats and **municipal councils**, as the case may be, by their respective names and in their respective areas ;

(1-A) The following municipal corporations shall be deemed to have been constituted and incorporated under this Act and are hereby declared to be the municipal corporations by their respective names and in their respective areas, namely:-

(i) the Municipal Corporation of Chennai constituted under the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) ;

(ii) the Municipal Corporation of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) ;

(iii) the Municipal Corporation of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) ;

(iv) the Municipal Corporation of Tiruchirapalli constituted under the Tiruchirapalli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994) ;

(v) the Municipal Corporation of Tirunelveli constituted under the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 28 of 1994) ; and

(vi) the Municipal Corporation of Salem constituted under the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994) ;

(vii) the Municipal Corporation of Tiruppur constituted under the Tiruppur City Municipal Corporation Act, 2008 (Tamil Nadu Act 7 of 2008) ;

(viii) the Municipal Corporation of Erode constituted under the Erode City Municipal Corporation Act, 2008 (Tamil Nadu Act 8 of 2008) ;

(ix) the Municipal Corporation of Vellore constituted under the Vellore City Municipal Corporation Act, 2008 (Tamil Nadu Act 26 of 2008) ;

(x) the Municipal Corporation of Thoothukudi constituted under the Thoothukudi City Municipal Corporation Act, 2008 (Tamil Nadu Act 27 of 2008) ;

(xi) the Municipal Corporation of Thanjavur constituted under the Thanjavur City Municipal Corporation Act, 2013 (Tamil Nadu Act 24 of 2013) ;

(xii) the Municipal Corporation of Dindigul constituted under the Dindigul City Municipal Corporation Act, 2013 (Tamil Nadu Act 25 of 2013) ;

(xiii) the Municipal Corporation of Hosur constituted under the Hosur City Municipal Corporation Act, 2019 (Tamil Nadu Act 10 of 2019) ;

(xiv) the Municipal Corporation of Nagercoil constituted under the Nagercoil City Municipal Corporation Act, 2019 (Tamil Nadu Act 11 of 2019) ;

(xv) the Municipal Corporation of Avadi constituted under the Avadi City Municipal Corporation Act, 2019 (Tamil Nadu Act 24 of 2019) ;

(xvi) the Municipal Corporation of Cuddalore constituted under the Cuddalore City Municipal Corporation Act, 2022 (Tamil Nadu Act 1 of 2022) ;

(xvii) the Municipal Corporation of Kancheepuram constituted under the Kancheepuram City Municipal Corporation Act, 2022 (Tamil Nadu Act 2 of 2022) ;

(xviii) the Municipal Corporation of Sivakasi constituted under the Sivakasi City Municipal Corporation Act, 2022 (Tamil Nadu Act 3 of 2022) ;

(xix) the Municipal Corporation of Karur constituted under the Karur City Municipal Corporation Act, 2022 (Tamil Nadu Act 4 of 2022) ;

(xx) the Municipal Corporation of Tambaram constituted under the Tambaram City Municipal Corporation Act, 2022 (Tamil Nadu Act 5 of 2022) ;

(xxi) the Municipal Corporation of Kumbakonam constituted under the Kumbakonam City Municipal Corporation Act, 2022 (Tamil Nadu Act 6 of 2022) ;

(2) Any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law or form made or issued or imposed under the Acts, referred to in sub-section (1) in respect of such municipality which were in force as applicable immediately before the date of the commencement of this Act shall continue to be in force and be deemed to have been made, issued or imposed under the provisions of this Act unless and until it is superseded by any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law or form made or issued or imposed under this Act.

CHAPTER III.

Conduct of elections.

5. Election to Municipality.—The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the municipality, shall be vested in the Tamil Nadu State Election Commission consisting of a Tamil Nadu State Election Commissioner to be appointed by the Governor under the Article 243-K of the Constitution.

6. Powers of Tamil Nadu State Election Commission.—(1) Where in connection with the tendering of any opinion to the Governor, the Tamil Nadu State Election Commission considers it necessary for proper to make an inquiry and the Commission is satisfied that on the basis of the affidavits filed and the documents produced in such inquiry by the parties concerned of their own accord, it cannot come to a decisive opinion in the matter _____ which _____ is

being inquired into, the Commission shall have, for the purposes of such inquiry, the powers of the Civil Court, while trying a suit under the Code of Civil Procedure, 1908 (Central Act V of 1908), in respect of the following matters, namely :—

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) requiring the discovery and production of any document or other material object produceable as evidence ;

(c) receiving evidence on affidavits ;

(d) questioning any public record or a copy thereof from any Court or office ;

(e) issuing commissions for the examination of witnesses or documents.

(2) The Commission shall also have the power to require any person, subject to any privilege which may be claimed by that person under any law for the time being in force to furnish information on such points or matters as in the opinion of the Commission may be useful for, or relevant to, the subject matter of the inquiry.

(3) The Commission shall be deemed to be a Civil Court and when any such offence, as is described in section 175, section 178, section 179, section 180 or section 228 of the Indian Penal Code (Central Act XLV of 1860) is committed in the view or presence of the Commission, the Commission may, after recording the facts constituting the offence and the statement of the accused as provided for in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), forward the case to a magistrate having

jurisdiction to try the same and the magistrate to whom any such case is forwarded shall proceed to hear the complaint against the accused as if the case had been forwarded to him under section 346 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(4) Any proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code (Central Act XLV of 1860).

7. Fixation of total number of councillors of municipality.—(1)

The total number of councillors of the municipality **inclusive** of its Chairperson shall be fixed by the Director in accordance with the norms prescribed and based on the population in relation to such municipality of the last preceding census of which the relevant figures have been published.

(2) The total number of councillors of the municipality so fixed under sub-section (1) shall not be altered till next succeeding census figures are published either by the Central or the State Government.

8. Delimitation of wards.—(1) For the purpose of the election of the councillors, the Commissioner of the municipality shall, in consultation with the Council, prepare a draft proposal for the delimitation of the wards of the municipality and publish the same in such manner as may be prescribed.

(2) On such publication, any person or association of persons residing or situated within the local area of the municipality concerned may prefer his or its objections to such proposal within thirty days from the date of publication of the draft proposal.

(3) On the expiry of the time limit referred to in sub-section (2), the Commissioner shall consider all the objections received, pre-pare a summary and place the same before the council for consideration.

(4) The council shall, within a period of thirty days from such placement, consider at a meeting specially convened, the proposal along with the summary of objections and make its recommendation.

(5) On the expiry of the time limit referred to in sub-section (4), the Commissioner shall forward the proposal to the Director, who shall consider the same and either confirm the proposal or where any modification is required, he shall modify the proposal in accordance with the rules prescribed and direct the Commissioner for publishing the proposal as approved by him.

(6) **(a)** Any modification or revision to the delimitation of wards shall be made **once in ten years based on the last preceding census of which the relevant figures have been published** before the general election to the municipality.

(b) Provided that where any area is included within the limits of a town panchayat, municipal council or municipal corporation, as the case may be, the delimitation of wards for such area shall be completed before the next ordinary election.

(7) Notwithstanding anything contained in this section, the Government may, for delimitation of wards of the municipality, act on the recommendations of the Delimitation Commission constituted under the Tamil Nadu Delimitation Commission Act, 2017 (Tamil Nadu Act 23 of 2017).

9. Preparation of electoral roll.—(1) The electoral roll of the municipality 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 so far as it relates to such municipality and it shall be deemed to be the electoral roll of such municipality for the purposes of this Act and any amendment, by way of inclusion for the purposes of correction of any entry in the electoral roll of the Tamil Nadu Legislative Assembly made after the date of publication of the election notification by the Tamil Nadu State Election Commission and before the declaration of the result of such election, shall not form part of the electoral roll for such municipal election.

(2) The Tamil Nadu State Election Commission may, in special circumstances, direct the Commissioner for preparation of a new municipal electoral roll for the purpose of conducting municipal election to all or one or more municipalities in accordance with the rules.

10. General and mid-term election.—(1) Any general or mid-term election to the council shall be conducted by the Re-turning Officer appointed by the Tamil Nadu State Election Commission in accordance with the rules.

(2) ¹[No casual vacancy] of a councillor or Chairperson shall be filled in cases where the general election for the councillor or Chairperson under sub-section (1) is due within six months.

(3) Notwithstanding anything contained in this Act, ²[. . .] the Tamil Nadu State Election Commission may, for any valid reason, direct the postponement or alteration of the date of general or mid-term election or may stop the proceedings of any election.

(4) A councillor or Chairperson elected at a mid-term election shall enter upon office forthwith but shall hold office so long only as the councillor or Chairperson in whose place he is elected would have been entitled to hold

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

2. Omitted by Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

office if the vacancy had not occurred.

11. Omitted.

12. Qualification and disqualification for being elected as councillor—(1) No person shall be qualified for being elected as a councillor—

(a) unless his name is included in the electoral roll in any one of the wards of the municipality ;

(b) unless he has completed twenty-one years of age on the date of notification of election notice ;

(c) if he is an officer or employee either whole time or part time of the Central or State Government or any local authority, or body corporate owned or controlled by the Central or State Government, remunerated by either salary or fees or honoraria.

(d) If he is a member of the Legislative Assembly or a member of either House of Parliament.

(2) A person standing for election as a councillor shall have no share or interest, in any **subsisting** contract or employment with, by, or on behalf of, the municipality.

(3) A person standing for election as a councillor must have paid all amount due to the municipality.

(4) A person who has been sentenced by a Criminal Court to imprisonment for life or to imprisonment for a period of more than six months 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 being elected as a councillor ¹[while the sentence is in force] for the further period of ²[six years] from the date of the expiration of the sentence.

(5) A person convicted of an offence punishable under the Protection of Civil Rights Act, 1955 (Central Act 22 of 1955), shall be disqualified for being elected as a councillor for a period of ³[six years] from the date of such conviction.

(6) A person shall be disqualified for being elected as a councillor if such person is, on the date of filing the nomination,—

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

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

2. Substituted for the words "five years" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

3. Substituted for the words "five years" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

Court having jurisdiction ;

(b) an un-discharged insolvent or an applicant to be adjudicated as an insolvent ;

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

Explanation.—For the purpose of this clause, the expression “family”, in relation to a person, means a person, the wife or husband, as the case may be, of such person and the sons, daughters-in-law, unmarried daughters, brother, unmarried sisters, father and mother :

Provided that a person shall not be deemed to have any interest in such contract or work by a 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 municipality is inserted ;

(iv) any company or association, whether incorporated or not, which contracts with the municipality for supply of any goods or services to any part of the municipality or insuring against fire or any property of the municipality :

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

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

(e) a representative or office bearer of any association or union representing or purporting to represent, any section of the municipal establishment or any class of employees of the municipality ;

(f) already a councillor whose term of office as such will not expire before the conduct of fresh election or has already been elected as a councillor whose term of office has not yet commenced;

(g) in arrears of any kind due by him (otherwise than in a fiduciary capacity) to the municipality up to and inclusive of the previous year ;

(h) disqualified to stand for being elected either as a member of the Legislative Assembly or as a member of Parliament ;

(i) a person who having held an office under the Central or State Government or local body has been dismissed from such office for corruption or for disloyalty to the State.

(7) A person convicted of an offence punishable under any of the provisions of sections 13 to 26 of this Act or under Chapter IX-A of the Indian Penal Code (Central Act XLV of 1860) shall be disqualified for being elected as a councillor.

¹[(8) 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, as the case may be, and any such person shall be disqualified for a period of three years from the date of the order.]

12-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 the municipal election shall, on the day of poll, be granted a paid 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 thousand rupees.

(4) This section shall not apply to any person whose

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

absence may cause danger or substantial loss in respect or the employment in which he is engaged.

Election offences.

13. Infringement of secrecy of election.—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.

14. Minimum penalty for personation at an election.—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.

15. Promoting enmity between classes in connection with election.—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 or hatred between different classes of the citizen of India shall be punished with imprisonment for a term which may extend to three years, or with fine or with both.

16. Prohibition of public meetings on the day preceding the election day and on the election day.—(1) No person shall convene, hold or attend any public meeting in any ward during the period of forty-eight hours ending with the hour fixed for the conclusion of the poll for any election in that ward.

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

17. Disturbances at election meetings.—(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 punished with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees or with both.

(2) This section applies to any public meeting of a political character held in any ward 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

Chairperson 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.

18. Restrictions on printing of pamphlets or posters.— (1) No person shall print or publish or cause to be printed or published any election pamphlet or poster, which does not bear on the face the names and address 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 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.

Explanation.—For the purpose 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 constructed 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.

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

19. Officers, etc. at elections not to act for candidates or to influence voting.—(1) No person who is a returning officer, or an assistant returning officer, or **zonal 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 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 punished with imprisonment for a term which may extend to six months or with fine or with both.

20. Prohibition of canvassing in or near polling stations.—(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 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 punished with fine which may extend to two thousand rupees.

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

21. Penalty for disorderly conduct in or near polling stations.—(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 megaphone or a loudspeaker ; or

(b) shout or otherwise act in a disorderly manner, within or at the entrance of the polling station 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 punished 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 and in section 22, 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.

22. Penalty for misconduct at polling station.—(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 under 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 punished 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.

23. Penalty for hiring or procuring of vehicles for conveyance of voter at election.—(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 other-wise 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 punished with fine which may extend to two thousand rupees.

24. Breach of official duty in connection with election.—(1) If any person to whom this section applies is without reason-able cause guilty of any act or omission in breach of his official duty, he shall be punished 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 constructed accordingly, but shall not include duties imposed otherwise than by or under this Act.

25. Removal of ballot papers or voting machine from polling station to be an offence.—(1) Any person who, at any election, fraudulently takes, or attempts to take, a ballot paper or voting machine out of a polling station, or wilfully aids or abets the doing of any such act, shall be punished 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 or voting machine found upon the person arrested on search shall be handed over for safe custody to a police officer ¹[by the

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

presiding officer] or when the search is made by a police officer shall be kept by such officer in safe custody.

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

26. Other offences and penalties.—(1) No person at an election shall,—

(a) fraudulently deface or 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 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 ; or

(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 forgoing 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 punished 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 punished 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.

27. Prosecution regarding certain election offences.—No Court shall take cognizance of any offence punishable under section 19 or under section 24 or under clause (a) of sub-section (2) of section 26, except on a complaint in writing, by order of, or under authority from, the Government.

28. Requisitioning of buildings, vehicles, etc. for election purposes.—The Tamil Nadu State Election Commission or any officer duly authorised by the Tamil Nadu State Election Commission in this behalf may, in addition to the building belonging to the Central or State Government or the local bodies or educational institutions, ¹[requisition such buildings] or vehicles at such rates as it deems fit for the purposes of conducting the elections.

29. Corrupt practices.—The following shall be deemed to be corrupt practices in relation to an election to a municipality for the purposes of this Act :—

(1) “*bribery*” as defined in clause (1) of section 123 of the Representation of the People Act, 1951 (Central Act XLIII of 1951).

(2) “*undue influence*” as defined in clause (2) of the said section.

(3) The systematic appeal by a candidate or his agent or by any other person to vote or refrain from voting on grounds of caste, race, community or religion or the use of, or appeal to, religious symbols or the use of, or appeal to, national symbols such as the national flag or the national emblem, for the furtherance of the prospects of that candidate’s election.

(4) The publication by a candidate or his agent or by any other person of any statement of fact which is false and which he either believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate, or in relation to the candidature, or withdrawal from contest of any candidate being a statement reasonably calculated to prejudice the prospects of that candidate’s election.

(5) The hiring or procuring whether on payment or otherwise of any vehicle or vessel by a candidate or his agent or by any other person for the conveyance of any elector (other than the candidate himself and the members of his family or his agent) to or from any polling station provided in accordance with the rules made under this Act :

Provided that the hiring of a vehicle or vessel by an elector or by several electors at their costs for the purpose of conveying him or them to or from any such polling station shall not be deemed to be a corrupt practice under

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

this clause if the vehicle or vessel so hired is a vehicle or vessel not propelled by mechanical power :

Provided further that the use of any public transport vehicle or vessel or railway carriage by an elector at his own cost for the purpose of going to or coming from any such polling station shall not be deemed to be a corrupt practice under this clause.

Explanation.—In this clause, 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.

(6) The holding of any election meeting in which intoxicating liquors are served.

(7) The issuing of any circular, placard or poster having a reference to election which does not bear the name and address of the printer and publisher thereof.

(8) The action of the candidate in having incurred the election expenditure more than the ceiling prescribed by the Tamil Nadu State Election Commission.

(9) Any other practice which the Government may, by rules, specify to be a corrupt practice.

Disputes regarding elections.

30. Election petitions.—(1) No election of a Chairperson or a councillor shall be called in question except by an election petition presented to the Principal District Judge of the district in which the municipality is situated within forty-five days from the date of the publication of the result of the election under this Act.

(2) An election petition calling in question any such election may be presented as specified in sub-section (4) by any candidate at such election, by any elector of the ward concerned or by any returned candidate individually or jointly.

(3) A petitioner under sub-section (2) shall implead all the candidates at the election as respondent to his petition.

(4) An election petition—

(a) shall contain a concise statement of the material facts on which the petitioner relies ;

(b) shall, with sufficient particulars, set forth the ground or grounds on which the election in question is challenged ; and

(c) shall be signed by the petitioner and verified in the manner laid down in the Code of Civil Procedure, 1908 (Central

Act V of 1908) for the verification of pleadings.

31. Grounds for declaring elections to be void.—(1) Subject to the provisions of sub-section (2), if the Principal District Judge, after hearing the contesting parties, is of opinion—

(a) that on the date of his election a returned candidate was not qualified or was disqualified to be chosen as councillor or Chairperson under this Act, or

(b) that any corrupt practice has been committed by a returned candidate or his agent or by any other person with the consent or connivance of a returned candidate or his agent, or

(c) that any nomination paper has been improperly rejected, or

(d) that the result of the election, in so far as it concerns a returned candidate has been materially affected—

(i) by the improper acceptance of any nomination, or

(ii) by any corrupt practice committed in the interest of the returned candidate by a person other than the candidate or by his agent or a person acting with the consent of such candidate, or agent, or

(iii) by the improper acceptance or refusal of any vote or reception of any vote which is *void*, or

(iv) by the non compliance with the provisions of this Act or of any rules or orders made thereunder, the Principal District Judge shall declare the election of the returned candidate to be *void*.

(2) If in the opinion of the Principal District Judge a returned candidate has been ¹[guilty by act of an agent] of any corrupt practice, but the Principal District Judge is satisfied—

(a) that no such corrupt practice was committed at the election by the candidate and every such corrupt practice was committed contrary to the orders and without the consent of the candidate ;

(b) that the candidate took all reasonable means for preventing the commission of corrupt practice at the election ; and

(c) that in all other respects the election was free from any corrupt practice on the part of the candidate or any of his agents, then, the Principal District Judge may decide that the election of

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

the returned candidate is not *void*.

32. Disqualification of Chairperson or councillor.— (1) Subject to the provisions of section 35, a councillor or a Chair-person shall cease to hold office as such, if he—

(a) is sentenced by a Criminal Court to such punishment and for such offence as specified in sub-section (4) of section 12 ;

(b) is convicted of an offence punishable under the Protection of Civil Rights Act, 1955 (Central Act XVII of 1956) ;

(c) becomes a unsound mind ;

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

(e) subject to the proviso to clause (c) of sub-section (6) of section 12, acquires any interest directly or indirectly, by himself or his partner, in any subsisting contract made with, or work being done for the municipality ;

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

(g) becomes a representative or office bearer of any association or union representing or purporting to represent any section of the municipal establishment or any class of employees of the municipality ;

(h) is disqualified under section 12 ;

(i) ceases to reside in the municipality ;

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

(k) ceases to be a voter in the municipality in which the councillor or the Chairperson was elected to such office provided that the deletion of his name from the electoral roll is on his own volition ;

(1) fails to attend the meetings of the council for a period of three consecutive meetings beginning from the date of the

commencement of his term of office or of the last meeting, he attended, as the case may be.

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

(3) Where a person ceases to be a councillor or Chairperson under clause (a) or clause (b) of sub-section (1), he shall be restored to office for such portion of the period for which he was elected as may remain unexpired at the date of such restoration if and when the conviction, sentence or order is annulled on appeal or revision or the disqualification caused by the conviction or sentence or incurred under section 12 is removed by an order of Tamil Nadu State Election Commissioner, and any person elected to fill the vacancy in the interim period shall, on such restoration, vacate office.

(4) In the case of a person who ceased to be councillor or Chairperson in consequence of failure to attend meetings, the matter shall be reported by the Commissioner at the next ordinary meeting and the council may at that meeting restore such person to office :

Provided that the council may consider the restoration of office of such person on the application made by him in this behalf and such restoration shall not be made for more than twice during his tenure of office.

33. Oath or affirmation to be made by Chairperson and councillors.—Notwithstanding anything contained in the Oaths Act, 1969 (Central Act 44 of 1969), every person who is elected to be a Chairperson or a councillor shall, before taking his office or seat, make at a meeting of the council an oath or affirmation in accordance with the manner prescribed.

34. Resignation of Chairperson, councillor and member and Chairperson of Committee.—(1) The Chairperson may resign his office by giving notice in person and in writing to the Commissioner. The Commissioner shall, after verifying the *bona fide* of such notice, convene a special meeting of the council, within seven days from the date of receipt of such notice and place it before the council and such special meeting shall be presided over by the Deputy Chairperson or in his absence by any one of the councillors ¹[in the panel referred to in section 47 in the order of their

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

names mentioned in that panel]. Such resignation shall take effect from the date on which it is placed before the special meeting of the council.

(2) The Deputy Chairperson or any councillor other than the Chairperson or any member or Chairperson of any committee may resign his office by giving notice in person and in writing to the Chairperson. The Chairperson shall, after verifying the *bona fide* of such notice, within a period of five days from the date of receipt of notice, accept such resignation. Such resignation shall take effect from the date on which it is accepted by the Chairperson.

34-A. Furnishing of Information on property.- Every Chairperson, Deputy Chairperson or Councillor shall, within ninety days from the date on which he makes or subscribes an oath or affirmation for taking his seat, furnish the following information, in such form and manner as may be prescribed-

the movable and immovable properties of which he, his spouse and his dependent children are jointly or severally owners or beneficiaries:

his liabilities to any public financial institution; and

his liabilities to the Central Government or State Government or to any municipality.

35. Decision on question of disqualification of councillor or Chairperson.—(1) Whenever it is alleged that any person who has been elected as a councillor or Chairperson is disqualified under section 12, or section 31, or section 32 and such person does not admit the allegation or whenever any councillor or chairperson is himself in doubt whether or not he has become so disqualified for office, such councillor or Chairperson or any other councillor may and the Commissioner, at the request of the council or Chair-person or a direction from the Government or Tamil Nadu State Election Commission, shall apply to the Principal District Judge of the District in which the municipality is situated.

(2) The said Principal District Judge, after making such inquiry as he deems necessary, shall determine whether or not such person is disqualified under section 12, section 31, or section 32.

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

(4)(a) Any councillor or Chairperson may and the Commissioner, at the request of the council, or on a direction from the Government shall appeal to the High Court against any decision under sub-section (2).

(b) No such appeal shall be entertained after the expiry of thirty days from the date of the decision appealed from, unless the High Court is satisfied that the appellant had sufficient cause for not preferring the appeal within those days.

CHAPTER IV.

*Council, Committee, Chairperson, Councillor, Commissioner
and constitution of municipal service.*

36. Municipal authorities.— For the efficient performance of the functions of a municipality, there shall be the following municipal authorities in the municipality, namely :—

- (a) a Council,
- (b) a Chairperson,
- (c) Standing Committee,
- (d) Wards Committee, and
- (e) a Commissioner.

37. Constitution of council.—(1) Subject to the provisions of this Act, the municipal administration shall vest in the council and the council shall consist of the following members, namely :—

- (i) elected councillors, including Chairperson ;
- (ii) members of the House of the People and the members of the State Legislative Assembly representing the constituency comprising the whole or any part of the municipality ; and
- (iii) the members of the council of States, who are registered as elector within the area of the municipality :

Provided that the member referred to in clauses (ii) and (iii) shall be entitled to take part in the proceedings of the council, but shall not have the right to vote in any proceedings of the council :

Provided further that the members referred to in clauses (ii) and (iii) shall cease to be members of the council on the cessation of the office as members of the Legislative Assembly or the members of the Parliament.

¹[(1-A) The councillors shall be elected by the persons whose names appear in the electoral rolls relating to the wards of the municipality in accordance with such procedure as may be prescribed.]

(2) The term of office of the councillor shall be five years on and from the date notified by the Tamil Nadu State Election Commission for assumption of such office as councillor.

(3) Seats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes in every municipality 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 municipality as

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

the population of the Scheduled Castes in that municipal area or of the Scheduled Tribes in that municipal area bears to the total population of that area.

(4) 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 **fifty percent** of the total number of seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes.

(5) Seats shall be reserved for women in the municipality and the number of seats reserved for women shall not be less than **fifty percent** (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 municipality.

(6) The seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes under sub-section (3) and for women under sub-section (5) shall be allotted by rotation to different wards in the municipality in such manner as may be prescribed.

(6-A) While determining the number of seats in every municipality for the purpose of reservation, any fraction which is less than half shall be disregarded and half and more than half shall be regarded as one.

(7) The reservation of seats under sub-sections (3) and (4) shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

38. Reservation of offices of Mayor in Municipal Corporation for members of Scheduled Castes or Scheduled Tribes and for women.— (1)(a) The offices of the Mayor 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 or the Scheduled Tribes 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 person belonging to the Scheduled Castes or the Scheduled Tribes based on the total percentage of population of the Scheduled Castes and 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 Mayor reserved for women under clause (b).

(b) The offices of the Mayor in the State shall be reserved for women and the number of offices so reserved for women shall not be less than **fifty percent** of the total number of offices of the Mayors in the State :

Provided that the offices of the Mayor 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 general elections to the municipal corporation in the State.

(1-A). While determining the number of offices of the Mayor for the purpose of reservation, any fraction which is less than half shall be disregarded and half and more than half shall be regarded as one.

(2) The reservation of offices of Mayor ¹[under clause (a) of sub-section (1)] shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

39. Reservation of offices of Chairperson in municipalities and town panchayats.— (1)(a) The offices of the Chair-person of the municipalities 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 all municipalities in the State as the population of the Scheduled Castes in all the municipalities in the State or the Scheduled Tribes in all the municipalities in the State, bears to the total population of all municipalities in the State.

(b) The offices of the Chairperson of the municipalities shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes from among the offices reserved for the person belonging to the Scheduled Castes and the Scheduled Tribes which shall not be less than **fifty percent** of the total number of offices reserved for the Scheduled Castes and the Scheduled Tribes.

(2) The offices of the Chairperson of the municipalities shall be reserved for women and the number of offices reserved for women shall not be less than **fifty percent** (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 Chairperson of the municipalities in the State :

Provided that the offices of the Chairperson of the municipalities reserved

1. Substituted for words "under the section" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

under this section shall be allotted by rotation to different municipalities in such manner as may be prescribed.

(2-A) While determining the number of offices of the Chairperson of the municipal councils for the purpose of reservation, any fraction which is less than half shall be disregarded and half and more than half shall be regarded as one.

(3) The reservation of offices of the Chairperson under sub-section (1) shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

(4)(a) The offices of the Chairperson 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 Chairperson 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 fifty percent of the total number of offices reserved for the Scheduled Castes and the Scheduled Tribes.

(5) The offices of the Chairperson of the town panchayats shall be reserved for women and the number of offices reserved for women shall not be less than fifty percent (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 town panchayats in the State :

Provided that the offices reserved under sub-sections (4) and (5) shall be allotted by rotation to different town panchayats in such manner as may be prescribed.

(5-A) While determining the number of offices of the Chairperson of the town panchayats for the purpose of reservation, any fraction which is less than half shall be disregarded and half and more than half shall be regarded as one.

(6) The reservation of offices of the Chairpersons under sub-section (4) shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

40. Powers and functions of council.—(1) The following shall be the functions of the council :—

- (i) construction and maintenance of roads, culverts and drains which are under the municipality and those transferred by the Government to the municipality ;
- (ii) execution and maintenance of water supply schemes required for domestic, industrial or commercial purposes, except in the municipality where there is a separate authority to which such functions are assigned ;
- (iii) protection of **water bodies vested with municipalities**, public ponds and fountains ;
- (iv) maintenance of sewerage and drainage schemes **and septage management** except in the municipality where there is a separate authority to which such functions are assigned ;
- (v) **control** of stray dogs ;
- (vi) control of vector including mosquito;
- (vii) regulation of sale of meat, fish and other perishable food items and sale of other consumer items ;
- (viii) regulation of **trades** or trade practices ;
- (ix) licensing of eating establishment ;
- (x) disposal of unclaimed corpses or carcasses of animals ;
- (xi) establishment of public comfort stations, latrine and bathing places ;
- (xii) construction and maintenance of parks, gardens, play grounds, traffic islands in the urban areas ;
- (xiii) opening and maintenance of public burial and burning grounds and crematoria ;
- (xiv) registration of births and deaths ;
- (xv) installation of street lights and their maintenance ;
- (xvi) providing parking places for vehicles including taxies and autorickshaws ;
- (xvii) public health matters including vaccination and inoculation ;
- (xviii) maintenance of public markets, **shops**, shopping complexes, bus stands, **bus shelters**, rest houses, **public toilets and community toilets**;
- (xix) solid waste management, **liquid waste and used water management**;
- (xx) prevention or removal of obstructions and projections in or upon streets, bridges and other public places ;

- (xxi) numbering and naming of streets ;
- (xxii) regulation of hoardings, digital banners, placards and advertisements put up for public view on public or private land ;
- (xxiii) civic reception to persons of distinction ; and
- (xxiv) organisation of fairs and exhibitions and regulation of private fairs and exhibitions.
- (xxv) selection and approval of works under municipal fund and allocation of contribution from municipal fund to specified schemes; and
- (xxvi) any other duty or function assigned to the municipalities by the Government;

(2) The council may carry out any work or perform any of the functions or implement the schemes, delegated to the council, by notification, by the Government, subject to such conditions specified therein in relation to all or any of the following matters,—

- (i) urban planning including town planning ;
 - (ii) regulation of land use and construction of buildings ;
 - (iii) regulation of slaughter houses and tanneries ;
 - (iv) planning for economic and social development ;
 - (v) fire services ;
 - (vi) urban forestry, protection of the environment and promotion of ecological aspects ;
 - (vii) safeguarding the interests of weaker sections of society, including the street vendors and persons with disabilities ;
 - (viii) slum improvement and upgradation ;
 - (ix) urban poverty alleviation ;
 - (x) promotion of cultural, educational and aesthetic aspects ;
- and
- (xi) cattle pounds, prevention of cruelty to animals :

Provided that no such notification shall be issued without consulting the administrative department concerned with the subject.

(3) The council shall also have power—

- (i) to carry out the powers and functions vested in the council in accordance with the provisions of this Act ;
- (ii) to consider all matters placed before the council and to take appropriate decisions by passing necessary resolution in this

regard ;

(iii) to consider all the periodical statements of receipts and disbursement and all progress reports and pass such resolution thereon as it deems fit ;

(iv) to constitute standing committees ;

(v) to constitute special committees, if considered necessary ;

(vi) to delegate to the Chairperson, standing committee, wards committee or any other committee, such powers other than those expressly provided under this Act subject to such conditions as may be prescribed ; and

(vii) to prepare economic and development plans every year for the municipality in accordance with the guidelines prescribed and forward such draft plan to the District Planning Committee having jurisdiction over the municipality **to require the Commissioner to produce any document in his custody.**

Explanation.—For the purpose of this clause, the District Planning Committee shall mean the District Planning Committee having jurisdiction over the municipality constituted under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994).

41. Constitution of joint committee or special committee.—The Government may, by notification, and with the concurrence of the local authorities concerned, constitute joint committee or special committee comprising such number of members and in such manner and for carrying out such specific functions as may be prescribed.

42. Resolution and orders of council.—(1) The Commissioner shall give effect to every resolution or order of the council unless such resolution or order is modified, suspended or cancelled in whole or in part by the council or by the Director or by the Government, as the case may be.

(2) If, in the opinion of the Commissioner, any resolution or order of the council contravenes any provisions of this Act or any other Act or of any rule, notification, bye-law, regulations 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 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 the municipality, he shall refer within a period of not less than seven days from the date of passing such resolution or order, the matter to the Director for orders and inform the council, of the action taken by him at its next ordinary meeting. The Commissioner shall not give effect to the resolution until the

orders of the Director on such reference are received.

(3) The Director on satisfaction that such resolution or order of the council contravenes all or any of the grounds referred to in sub-section (2), may cancel the resolution or order :

Provided that no resolution or order of the council shall be cancelled by the Director unless the council concerned is given a reasonable opportunity to make any representation within the time stipulated by the Director.

(4) Where the Director is of the opinion that in respect of any resolution referred to him under ¹[sub-section (2) involves] a matter of great public interest or would adversely affect any interest of the Government, he may, for reasons to be recorded in writing, refer the matter to the Government and the decision of the Government therein shall be final.

(5) Where the Collector of the District is satisfied that the execution of a resolution passed by the council other than the resolution passed by the council of any municipal corporation or order of continuance in force of such licence or permission issued by such municipalities other than municipal corporation is likely to cause danger to human beings, health or safety or is likely to lead to a riot or any affray, he may suspend such resolution, order, licence or permission, as the case may be, and report to the Director, who may thereupon, after giving the authority or person concerned a reasonable opportunity of being heard either rescind the Collector's order or direct its continuance in force with or without modifications, permanently or for such period, as he deems it.

43. Duties and powers of councillor.—(1) Any councillor may call the attention of the Commissioner or the Chairperson to any neglect in the execution of municipal work, or to any waste of municipal property or to the basic needs and civic requirements of any locality and may suggest any improvements which he considers desirable.

(2) Every councillor shall have the right to interpellate the Chairperson in any council meeting on matters connected with the municipal administration subject to such regulation as may be framed by the council.

(3) Every councillor shall have access during office hours to the records of the municipality after giving due notice to the Commissioner :

Provided that the Commissioner may, for the reasons given in writing, forbid such access. The councillor may appeal against such order of the Commissioner to the Chairperson and any person aggrieved by the order of the Chairperson may prefer an appeal to the Director whose decision thereon shall be final.

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

43.A. Chairperson, Deputy Chairperson and Councillor when to abstain from taking part in discussion and voting.- (1) No councillor including Chairperson or Deputy Chairperson or any person referred to in clauses (ii) and (iii) of sub-section (1) of section 37 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 wards committee or any 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 Chairperson may prohibit any Councillor or such persons from voting on or taking part in the discussion of any matter in which the Councillor or such persons is believed to have any pecuniary interest, or he may require the councillor or such persons to absent himself during the discussion.

(3) Such councillor or such persons may challenge the decision of the Chairperson, who shall thereupon place the question at the meeting of the council and the decision of the council thereon shall be final.

(4) If the Chairperson is alleged to have any pecuniary interest in any matter under discussion by any Councillor or by such persons present at the meeting, he shall, on the motion of such allegation, if carried out, absent himself from the meeting during the discussion.

(5) The Councillor referred to in sub-section (2) shall not be entitled to vote on the question referred to in sub-section (3) and the Chairperson concerned shall not be entitled to vote on the motion referred to in sub-section (4).

Explanation.- In this section, 'Chairperson' includes a Deputy Chairperson or councillor presiding a meeting of the council.

44. Chairperson of municipality.—(1) The council shall at its first meeting after each ordinary election to the council elect one of its councillors to be the Chairperson.

(2) Omitted.

(3) The term of office of the Chairperson shall be five years and from the date notified by the Tamil Nadu State Election Commission.

(4) A casual vacancy in the office of the Chairperson shall be filled by a fresh election and a person elected as Chairperson 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.

(5) The Chairperson shall be deemed to have vacated his office on

cessation of his office as a councillor.

(6) The Chairperson shall be an *ex-officio* member of every standing committee, wards committee and of other committees except Taxation Appeals Committee or Taxation Appeals Tribunal, as the case may be, but shall not be eligible to be elected as the Chairman of any standing committee or wards committee :

Provided that the Chairperson shall not have right to vote at any meeting of the Standing Committee or any wards committee.

45. Powers and duties of Chairperson.—The Chairperson of a municipality shall,—

(a) convene and preside over all the meetings of the council :

Provided that in the case of election of Deputy Chairperson, the meeting shall be convened and presided over by an officer nominated by the Tamil Nadu State Election Commission ;

(b) exercise all the powers and perform all the duties conferred or imposed on him under this Act ;

(c) co-ordinate with the Commissioner and committees constituted under this Act in the manner prescribed ;

(d) have the power to inspect any municipal work, project or other schemes **financed from municipal fund** ;

(e) exercise such powers in regard to the approval and execution of any work, project, scheme relating to the municipality subject to such limits and procedures as may be prescribed ;

(f) exercise such powers of the council as may be delegated to him by the council in accordance with such procedure as may be prescribed ; and

(g) carry out such works and perform such duties in regard to any matters which may be entrusted to him by any notification issued by the Government and subject to such terms and conditions as may be imposed in the said notification.

46. Deputy Chairperson of municipality.— (1) There shall be a Deputy Chairperson in every municipality who shall be elected by the councillors of the respective municipality from among themselves in accordance with such procedure as may be prescribed :

¹[Provided that the Chairperson shall have the right to vote in the election of the Deputy Chairperson.]

1. Substituted for words “under the section” by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(2) The term of office of the Deputy Chairperson shall be five years on and from the date notified by the Tamil Nadu State Election Commission for assumption of office and the term expires on the expiry of the term of the Council.

(3) The Deputy Chairperson shall be deemed to have vacated his office on cessation of his office as a councillor.

(4) The Chairperson may, in writing, delegate any of the powers or functions vested under this Act with the approval of the council, subject to such conditions as may be specified therein to the Deputy Chairperson.

(5) In the event of the occurrence of any vacancy in the office of the Chairperson by reason of his death, resignation or removal or otherwise, the Deputy Chairperson shall act as Chairperson until the date on which a new Chairperson is elected in accordance with the provisions of this Act to till such vacancy and enters upon his office.

(6)(a) When the Chairperson is unable to discharge his functions owing to absence or illness or for any other cause, the Chairperson may, in writing, authorise the Deputy Chairperson to discharge his functions until the date on which the Chairperson resumes his duties.

(b) In case if the Chairperson fails to authorise the Deputy Chairperson and if the Chairperson continuously absent for more than fifteen days owing to illness or for any other reason, the powers and functions of the Chairperson shall devolve on the Deputy Chairperson till such time the Chairperson resumes his duties.

46-A. Re-eligibility of Chairperson and Deputy Chairperson.- An outgoing Chairperson or Deputy Chairperson is eligible for re-election.

46-B. Chairperson, Deputy Chairperson or Councillor to obtain permission to undertake trip to foreign country.- No person holding the office of Chairperson, Deputy Chairperson or Councillor shall undertake any trip to any foreign country in his official capacity as such, except with the permission of the Government.

47. Delegation of function of Chairperson to councillor in absence of Deputy Chairperson.—During the first meeting of the council or, from time to time, the council may nominate from among the councillors, a panel of three councillors and one of whom, in the order of their names mentioned in the panel, shall exercise the powers and perform the duties of a Chairperson subject to such terms and conditions as may be specified by the council until such time the Chairperson or Deputy

Chairperson, as the case may be, resumes his duties where for any reason, the Chairperson and Deputy Chairperson are unable to discharge their functions owing to their absence or illness or away from the headquarters.

48. Payment of honoraria, fees or allowances to Chair-person, Deputy Chairperson and councillor.— (1) From out of the municipal funds, such honoraria, fees or allowances as may be determined by the Government may be paid to Chairperson, Deputy Chairperson and the councillors.

(2) The municipality shall place at the disposal of the Chairperson annually by way of sumptuary allowance which shall not be more than fifty thousand rupees and different limits may be prescribed for different municipalities.

(3) Notwithstanding anything contained in this Act, the receipt by any person of honorarium, fee or allowance as Chairperson, Deputy Chairperson or councillors as aforesaid, shall not disqualify him for being elected as, or for being councillor, Chairperson or Deputy Chairperson.

49. Constitution of wards committee.—(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 municipality having a population of three lakhs or more and each wards committee shall consist of contiguous wards. ¹[The powers and functions of the wards committee shall be such as may be notified by the council].

(2)(a) Each wards committee shall consist of all the councillors elected from the wards which are included in a wards committee, and one of the members elected from among themselves representing such wards committee in such manner as may be prescribed shall be the Chairman of such wards committee.

(b) Each wards committee shall have a separate office located within the territorial limits of a wards committee concerned.

(c) The staff for each office of the wards committee shall be in accordance with the norms fixed by the Government, from time to time.

(3) The term of the wards committee and its Chairman and members shall be co-terminus with the term of the council.

(4) The Government may, in consultation with the municipality from time

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

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) :

Provided that the territorial limits of the wards committee shall not be altered by the Government before the expiry of the term of wards committee and such altered wards committee shall consist of contiguous wards.

49-A. Constitution of standing committees.- (1) There shall be constituted by the Government, by notification, such numbers of standing committees, not exceeding six, as may be specified in the notification for the purpose of exercising such powers and discharging such duties or performing such functions as the council may delegate to them.

(2) The composition of standing committee, method of appointment of Chairman and term of office of members and Chairman of the standing committees shall be such as may be prescribed.

49-B. Delegation of powers to Commissioner by standing committee.- (1) In any case in which it is provided by this Act that the commissioner may take action subject to the approval, sanction, consent or concurrence of a standing committee, such standing 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 inform such standing committee of the fact in its next meeting.

49-C. Constitution of Ward Sabha.- (1) There shall be constituted by the council, a Ward Sabha for each ward within the municipal area.

(2) Each Ward Sabha shall consist of the Councillor of the municipality representing the ward and as many number of nominated members as may be prescribed, from among the persons registered in the electoral rolls of the ward and nominated by the council.

(3) The number of, qualification for, the nominated members and the procedure of nomination shall be such as may be prescribed.

49-D. Term of office of Chairman of Ward Sabha.- (1) The Councillor representing the ward in the municipality shall be the Chairman of the Sabha.

(2) The Chairman shall vacate the office as soon as he ceases to be a Councillor.

49-E. Functions and duties of Ward Sabha.- (1) The functions and duties of the Ward Sabha, and the procedure to be adopted by such Sabha for transaction of its business shall be such as may be prescribed.

(2) The duration of the Ward Sabha shall be co-extensive with the duration of the council.

49-F. Constitution of Area Sabha.- (1) There shall be constituted by the council, an Area Sabha for each area in a ward in the municipal area.

(2) Each ward shall consist of such number of Area Sabhas not exceeding ten, as may be prescribed.

(3) An Area Sabha shall comprise of the entire geographical territory in which all the persons registered in the electoral rolls pertaining to one or more polling booths in such territory are ordinarily resident.

(4) Each Area Sabha shall consist of the elected Councillor of the ward and all the persons registered in the electoral rolls of the area.

49-G. Term of office of Chairman of Area Sabha.- (1) The councillor of the Ward shall be the Chairman and convener of the Area Sabha.

(2) The duration of the Area Sabha shall be co-terminus with the duration of the council.

49-H. Functions and duties of area Sabha.- The functions and duties of the Area Sabha, and the procedure to be adopted for transaction of its business shall be such as may be prescribed.

50. Dissolution of council.—(1) If, in the opinion of the Government,—

(i) the municipality is not competent to perform or persistently makes default in performing the duties imposed on it by law or exceeds or abuses its power ;

(ii) that the meeting of the council could not be conducted for reasons beyond the control of the Chairperson and the affairs of the ¹[council] could not be carried on in accordance with the provisions of this Act and a report to that effect has been received from the Chairperson or the Commissioner by the Government, the Government may, by notification,—

(a) dissolve the ¹[council] from a specified date ; and

(b) direct that the ¹[council] be reconstituted with effect from a date which shall not be later than six months from the date of dissolution.

(2) An election to reconstitute the ¹[council] shall be completed before the expiration of a period of six months from the date of its dissolution.

(3) Before publishing a notification under sub-section (1), the Government shall communicate to the council the grounds on which they propose to do

1. Substituted for the word "municipality" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

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.

(4) Nothing contained in sub-section (1) shall affect the office of the Commissioner.

(5) On the date fixed for the dissolution of the council under sub-section (1), all its members as well as the Chairperson, the Deputy Chairperson (including councillors who are members of the committees, established or constituted by or under this Act) shall forthwith be deemed to have vacated their offices and the persons referred to in clauses (ii) and (iii) of sub-section (1) of section 37 shall cease to be represented in the council and fresh elections shall be held in accordance with the provisions of this Act.

(6) Dissolution shall take effect from the date specified in the notification and if no date is specified in the notification, from the date of publication of the notification and, thereupon, the following consequences shall ensure,—

(a) all the members of the council as well as the Chairperson and the Deputy Chairperson (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-Chairperson and of the committee established or constituted by or under this Act except the Taxation Appeals Committee may, during the period of dissolution, be exercised and performed, as far as may be, and to such extent as the Government may determine, by the Special Officer appointed under section 54 in that behalf. The Government may determine the relations of such persons with themselves.

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

(8) All the newly elected ¹[councillors, the Chairperson and the Deputy Chairperson] of the reconstituted ²[council] shall enter upon their offices on the date fixed for its reconstitution and they shall hold their offices only for the remainder of the period for which the dissolved ²[council] would have continued under section 37, had it not been dissolved.

(9) When the council is dissolved 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

1. Substituted for the word "councillors" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

2. Substituted for the word "municipality" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

Council as on the date of dissolution and on the date of the reconstitution, respectively.

51. Motion of no-confidence in Chairperson or Deputy Chairperson.-

(1) Subject to the provisions of this section, a motion expressing want of confidence in the Chairperson or Deputy Chairperson 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 specified by the Government, signed by such number of Councillors as shall constitute not less than three-fifth 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) is 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 to put to vote of the council.

(10) The Commissioner shall not speak on the merits of the motion, nor shall 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 Government.

(12) If the motion is carried out with the support of not less than four-fifths of the sanctioned strength of the council, the government shall, by notification, remove the Chairperson or the Deputy Chairperson, as the case may be.

(13) If the motion is not carried out 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 Chairperson or the Deputy Chairperson shall be received until after the expiry of one year from the date of the meeting.

(14) No notice of a motion under this section shall be received.-

(i) within one year of the assumption of office by the Chairperson or Deputy Chairperson; or

(ii) during the last year of the term of office of the Chairperson or the Deputy Chairperson;

52. Government to remove Councillor or Deputy Chairperson or Chairperson.-

(1) The Government may, by notification, remove any councillor, Deputy Chairperson or Chairperson, who in their opinion, wilfully omits or refuses to carry out or disobeys the provisions of this Act or any rules, bye-laws, regulations or lawful orders issued there under or abuses the powers vested in him.

(2) The Government shall, when they propose to take action under sub-section (1), give the councillor, Deputy Chairperson or Chairperson concerned an opportunity for explanation, 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 councillor, Deputy Chairperson or Chairperson shall not be eligible for election to the said office until the date on which notice of the next ordinary elections 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 later.

53. Saving of validity of proceedings.—No act or proceeding of the council or of committee constituted under this Act or of any person acting as Chairperson, Deputy Chairperson 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 councillor, committee or on the ground that the Chair-person, Deputy Chairperson or any member of the council or committee was not entitled to hold or continue in such office by reason of any disqualification 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 Chairperson or Deputy Chairperson or member of the council or committee.

54. Appointment of Special Officer of municipality.—(1) The Government may, by notification, appoint **the Commissioner or any other officer** as a Special Officer of a municipality to exercise the powers and perform the functions of any municipality in the following circumstances, namely :—

- (a) where there is no elected body of a council ;
- (b) where a council is dissolved by the Government ;
- (c) where a new municipality is constituted by amalgamating two or more local bodies :

Provided that where one municipality is constituted or reconstituted without amalgamating any other local body, or any portion of the area of a municipality, the elected councillors and Chairperson shall continue as the elected councillors and Chair-person of the new municipality till the expiry of the term of their office :

Provided further that the Special Officer appointed under this section shall hold office for a period of six months from the date of his appointment or till the date on which the newly elected councillors assume office whichever is earlier.

(2) The Special Officer appointed under sub-section (1) may, if the Government so direct, receive allowances for his services from the municipal fund and shall, subject to the control of the Government and the Director and to such instructions or directions as the Government or the Director may issue, from time to time, exercise all powers and perform all the duties of the council, the Chair-person, and the committees of the municipality and take all such actions as may be required in the interest of the municipality.

(3) The Commissioner shall exercise his powers and perform his functions under this Act, subject to the control and superintendence of the Special Officer appointed under sub-section (1).

55. Powers of Government and Collector for purposes of control.—(1) The Government may, either on their own motion or on an application, direct the council or the Commissioner to produce any record, plan, statement, accounts, statistics or any other document relating to any matter connected with the municipality or to furnish any information so as to satisfy themselves as to the regularity of any proceeding or the legality or property of any decision taken or order passed by the council under this Act and in any case if it appears to the Government that any such proceeding or decision or order passed by the council should be modified, annulled, reversed or remitted for reconsideration, they may pass orders accordingly :

Provided that, before passing any order under this section, the Government shall give a reasonable opportunity to the council to make a representation against the action proposed to be taken.

Provided further that in relation to a municipal council or a town panchayat, the power of the Government under this section shall be exercised by the Director.

(2) The Government may also authorise the Director, Regional Director or any other officer to inspect or examine any office or work relating to any municipality or any department therefor and the officer so authorised for such inspection shall exercise all the powers exercisable by the Government under this Act.

(3) The District Collector may in any municipality other than municipal Corporation—

(a) call for any document in the possession or under the control of any council or Commissioner ;

(b) require any council or Commissioner to furnish any return, plan, estimate, statement, accounts or statistics ;

(c) require any council or Commissioner to furnish any information or report on any municipal matter ;

(d) record in writing, for the consideration of the council or Commissioner of a municipality any observation he may think proper in regard to its or his proceedings or duties.

(4) If it appears to the District Collector that the Commissioner of a Municipality has made default in carrying out any resolution of the council, the said District Collector, shall direct the Commissioner to implement the resolution in accordance with the rules in force and on receipt of the reply from the Commissioner, the District Collector shall send a report therein to the Government with a copy of the same to the council.

(5) The District Collector may, in case of emergency in a municipality, direct or provide for the execution of any work or the doing of any act, which

the council or Commissioner is empowered to execute or to do and the immediate execution or the doing of which is, in his opinion necessary for the safety of the public and may direct that the expense of executing such work or doing of such act incurred as the emergency may require shall be paid from the municipal fund.

55-A. Adjudication of disputes between local authorities.- (1) When a dispute exists between a council and one or more than one, other local authority in regard to any matters arising under the provisions of this or any other Act and the Government area of the opinion that the local authorities concerned are unable to settle it amicably among themselves, the Government may take cognizance of the dispute, and-

decide it on its own volition; or

refer it for inquiry and report to a joint committee constituted under section 41 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 may 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 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 a cantonment authority or the port authority of a major port, only be exercisable with the concurrence of the Central Government.

Appointment of Commissioner and constitution of municipal service.

56. Appointment of Commissioner or executive officer of municipality.—(1) There shall be a commissioner for each municipal corporation and for each municipality who shall be appointed by the Government.

(2) There shall be an executive officer for each town panchayat who shall be appointed by the Director or any officer authorised by the Government in this behalf :

Provided that the Government may, by an order, delegate the powers

exercisable by it under this section to the Director subject to such conditions as may be specified in the order.

57. Power of Commissioner of Municipality.—(1) Subject to the sanction of the council and subject to all other restriction, limitations and conditions as may be prescribed or as are herein-after imposed in this Act, the executive power for the purpose of carrying out the provisions of this Act shall be vested in the Commissioner.

(2) The Commissioner and other officers of a municipality shall perform all the duties and exercise all the powers specially imposed or conferred on the Commissioner or other officers under this Act.

(3) The Commissioner shall be responsible for the custody of all the records of the municipality including all papers and documents connected with the proceedings of the council, the standing committee 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.

(4) 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 in accordance with such guidelines as may be prescribed.

(5) ¹[Omitted].

(6) ²[Omitted].

(7) 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 the council, 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 expenses of executing such work or doing such act shall be paid from the municipal fund. ³[and he shall report the action taken under this section and reasons therefor to the council at its next meeting].

(8) The Commissioner shall not act under this section in contravention of any order of the council prohibiting the execution of any particular act ¹[. . .].

(9) The Commissioner may, without the sanction of the council, incur petty contingent expenditure incidental to the municipal administration, not exceeding the amount notified by the Government, from time to time :

Provided that—

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1. Omitted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).
 2. Omitted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).
 3. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

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

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

(10) The Commissioner shall be entitled to take part in the proceedings of the council or standing committee or any other committees constituted under this Act, but shall not have the right to vote in the proceedings of the council, standing committee or other committees.

58. Constitution of municipal service.—(1) The Government may, by notification, constitute common municipal services and frame rules for the employees of the municipalities, namely:—

- (i) All Municipal Corporations ;
- (ii) All Municipalities ; and
- (iii) All Town Panchayats.

Explanation.—For the purposes of this section, the expression, “*common municipal service*” shall include the method of recruitment, qualifications, disciplinary proceedings, leave, pension, other terminal benefits and such other conditions of services as may be prescribed.

(2) Notwithstanding anything contained in this Act, or any other law for the time being in force, the Government shall have power,—

(a) to transfer any officer or servant of the municipality to the service of any other municipality ;

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

¹[59. Classification of officers and servants in municipal services.—(1) The municipal services mentioned in sub-section (1) of section 58 shall consist of such classes of officers and servants of the municipality, and each such class shall consist of such categories of posts, as may be prescribed.

Before its substitution, section 59 reads as follows :

59. Municipal establishment.— (1) The municipal establishment shall consist of the following classes of officers, namely:—

Class-I — All Head of Department in the municipality.

Class-II — All officers who are immediately next in rank to Class - I

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

Officer.

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

Class-IV — All persons holding posts in the service classified by the Government as basic service.

(2) All appointments to the posts included in Class-I shall be made by the Government.

(3) All appointments to the posts in Class IV and to posts in Classes II and III as delegated by the Government shall be made by the Commissioner.

(4) The Selection Committee referred to in sub-section (5) shall, subject to such rules and guidelines issued by the Government, from time to time, select persons for appointment to the posts included in Classes III and IV and all such appointment shall be made by the Commissioner.

(5) The Selection Committee shall comprise of the Chairperson, Commissioner and such number of members as may be notified by the Government :

Provided that the classification made in sub-section (1) as Classes I and II shall have no application to employees of town panchayats.

¹[**60. Recruitment and conditions of service.**—The recruitment and other conditions of service of officers and servants to the posts included in the municipal services mentioned in sub-section (1) of section 58, shall be such as may be prescribed :

Provided that the provisions of this section shall not apply to the Government servants employed in the municipality.]

Before its substitution, section 60 reads as follows :

60. Method of recruitment.—(1) Every appointment to any post included in Classes I and II shall be made from the list of candidates selected by the Tamil Nadu Public Service Commission (hereinafter in this section referred to as “the Commission”) :

Provided that no such list shall be prepared by the Commission in regard to the appointment with respect to—

(a) any acting or temporary post for a period not exceeding one year ; or

(b) such posts as may, from time to time, be specified by the Government in consultation with the Commission ; or

(c) a post when at the time of such appointment the person to be appointed thereto is in the service of the Central Government or State Government ; or

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(d) a permanent or temporary post, if the person to be appointed is not likely to hold that posts for more than one year ; or if such person is likely to hold the posts for more than one year but not more than three years and the Commission advises that the appointment need not be made from the list prepared by the Commission :

Provided further that the appointment to the posts included in Classes I and II shall also be made by promotion in accordance with such rules as may be prescribed.

(2) All selection to the posts specified in Classes III and IV shall be made by the Selection Committee in accordance with the such rules as may be prescribed :

Provided that the appointment to the posts included in Classes III and IV shall also be made by promotion in accordance with such rules as may be prescribed.

61. Fixation of cadre strength and creation of posts.—(1) The Director in respect of town panchayats and municipal councils and the Government in respect of municipal corporations shall fix the cadre strength for all municipalities taking into consideration the financial position of the municipalities and municipal services to be rendered by the municipality to the public, other local conditions and such norms as may be prescribed, from time to time :

(2) The cadre strength fixed under sub-section (1) shall be reviewed once in every five years.

(3) All appointments in a municipality shall be made subject to the cadre strength of posts fixed under this section.

(4) Subject to the provisions of sub-section (1), the Director may, on the request of the Commissioner and based on any resolution made in this behalf by the council, by an order permit the council to make any appointment in variation to the cadre strength fixed subject to such conditions as may be specified in the said order.

(5) Notwithstanding the cadre strength fixed by the Director under sub-section (1), the council may, with the prior approved of the Government, appoint any person on a contract basis for a particular purpose and for a particular period.

CHAPTER V.

Finance and budget.

62. Municipal fund.— (1) (a) All monies received by way of taxes, fees and other charges, devolution funds, grants including those arising out of the recommendations of the Finance Commissions by a municipality 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 and rules made thereunder.

(b) All monies received by way of loans, advances, contributions and grants received for schemes or special schemes by a municipality which are earmarked towards any projects or works shall be maintained separately.

(2) The receipts which shall be credited to the municipal fund shall include all grants, loans, advances or contributions made by the Government, from time to time, as may be considered necessary having regard to the recommendation of the Finance Commission, the needs for development and the cost of municipal administration and such other relevant factors as the Government may deem fit.

(3) Where a municipality commits default in repayment of any loan or part of the loan due to the Government, such amount may be adjusted from out of the amount payable to the municipality by the Government by way of grant.

63. Appointment of auditor of accounts.—(1) The Government shall appoint auditors for auditing the accounts of receipts 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).

(2) The Government may, for any special reason to be recorded in writing, by an order cause the accounts of any municipality to be ¹[audited by qualified auditors] for one or more years subject to such conditions as may be prescribed.

(3) A copy of the audit report shall be placed before the council every year and a copy of such report shall also be sent to the Director within the time limit prescribed.

64. Authorised expenditure.—Any expenditure from the municipal fund shall be spent only for such purpose and services within the municipal area authorised under this Act and the rules made thereunder :

Provided that the Government may, by an order, authorise any

1. Substituted for the words “audited by a qualified auditor” by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

expenditure to be incurred by any municipality for any other purpose not provided for in this Act or rules framed thereunder subject to such conditions as may be specified in such order :

Provided further that the council may incur any expenditure specially sanctioned by the Government :

Provided also that the expenditure shall be incurred outside the municipal area in such expenditure is required for maintaining the basic services to the municipality.

65. Payment of amount by a municipality for any special work.—Where any expenditure is incurred by the Government or by any other municipality towards any work or purpose, which is authorised by or under this Act, which would benefit the residents of the municipality concerned, the council of such municipality shall make the contribution towards such expenditure in such proportion as may be determined by the Government.

66. Power of municipality to borrow money.—(1) The council may, with the previous sanction of the Government and in pursuance of any resolution passed at a special meeting, borrow any sum of money, **subject to the revenue generation of the project, financial viability and repayment capacity of the municipality.**—

(i) by way of debentures by raising loans from any Scheduled or Nationalised Bank or from any other Financial Institutions or Agencies as may be approved by the Government in this behalf, on the security of all or any of the taxes, duties, fees and dues authorised by or under this Act, for the purposes as may be determined by the Government ;

(ii) by way of raising loan from the public by issue of bonds for incurring specific items of capital expenditure.

(2) The amount of loan, the rate of interest and the term including the date of flotation, the time and method of repayments and the like shall be subject to the approval of the Government.

(3) When any sum of money has been borrowed under sub-section (1), no portion thereof shall, without the previous sanction of the Government, be applied to any purpose other than that for which it was borrowed.

67. Form, effect and payment of debentures.—(1) All de-bentures 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 monies secured by any of such debentures shall vest in the holders thereof for the time being without any preference by reason of

such debentures being prior in date to others.

(2) The payment of debenture or security and the receipt for interest or dividend shall be in such manner as may be prescribed.

68. Maintenance and investment of sinking fund.—(1) The municipality shall maintain sinking fund for the repayment of money borrowed on debentures issued and shall pay by quarterly instalments into such sinking fund and such sum as will be sufficient for the payment within the period fixed for the loan of all monies borrowed on debentures issued.

(2) All monies paid into the sinking fund shall be invested and applied by the Commissioner in such manner as may be prescribed.

69. Priority of payments of interest and repayment of loans over other payment.—All payment due from the municipality for interest and on repayment of loans shall be made in priority to all other payments due from the municipality.

70. Preparation of budget.—(1) The Commissioner shall, in consultation with the Chairperson and wards committees wherever such wards committees exist having regard to all the requirements of this Act and in accordance with the guidelines issued by the Government, prepare in such form as may be prescribed on or before the 1st day of January of each year a budget estimate of the income and expenditure of the municipality for the next financial year and place the same before the council with the approval of the standing committee wherever such standing committee exists, on or before the 20th day of January of each year.

(2) While preparing the budget estimate under sub-section (1), the Commissioner may append thereto a report indicating whether the following services are being provided in a subsidised manner and, if so, the extent of the subsidy, the source from which the subsidy was met, and the sections or categories of the local population who were the beneficiaries of the such subsidy, namely:—

- (a) water supply and disposal of sewerage ;
- (b) scavenging, transporting and disposal of wastes ; and
- (c) street lighting :

Provided that in any municipality where there are standing committee, the Commissioner shall place the budget estimate before the standing committee concerned for scrutiny of the budget estimate and to offer its remarks.

(3) The council shall, in a special meeting to be convened for this purpose, consider the proposals contained in the budget estimate and approve the same with or without modifications as may be considered necessary on or before the end of February of each year.

(4) A copy of the budget estimate as approved by the council shall be forwarded to the Director.

(5)(a) If the Commissioner is of the opinion that the budget estimate as approved by the council contravenes any of the provisions of this Act or any rule, notification, by-laws, regulations made or issued under this Act or any order passed by the Government, he shall refer the budget estimate to the Director.

(b) The Director shall direct the council to rectify the defects in the budget estimate of the municipality.

(c) Where the council fails to rectify the defects as pointed out by the Director, the Commissioner shall give effect to the budget estimate as suggested by the Director.

(6) The Commissioner shall make arrangements to publish in one prominent local Tamil newspaper the important features of the budget and the details of the works programmes in accordance with the rules as may be prescribed not later than 31st day of July of that financial year.

71. Preparation of supplemental budget and final modification and appropriation.— (1) The council may pass a supplemental budget estimate for the purposes of meeting any special or unforeseen expenditure arising during that financial year and final modification and appropriation in accordance with the rules prescribed.

(2) The Budget documents after approval shall be uploaded in designated websites or portals with the digital signature of the executive authority. The allotment made on the Budget shall lapse at the end of the year and the surplus shall not be transferred to Deposits or keeping outside the account or resort to other appropriation of any kind.

(3) Without the prior approval of the Director, the council of the municipality shall not approve any expenditure exceeding the budget allocations, or exceeding the revenue of the municipality.

72. Constitution of Finance Commission.—(1) The Finance Commission referred to in Article 243-I of the Constitution, shall review the financial position of the municipalities and make recommendations to the Governor as to—

(a) the principles which should govern,—

(i) the distribution between the Government and the municipalities of the net proceeds of taxes, duties, tolls and fees leviable by the Government and which are to be apportioned between municipality and the Government ;

(ii) the determination of the taxes, duties, tolls and fees

which may be assigned, to or appropriated by, the municipality ;

(iii) the grants-in-aid to the municipality from the Consolidated Fund of the State ;

(b) the measures needed to improve the financial position of the municipality ;

(c) any other matter referred to the Finance Commission by the Governor in the interest of sound finance of the municipalities.

(2) The Governor shall cause every recommendation made by the Finance Commission under this section together with an explanatory memorandum as to the action taken thereon to be laid before the Tamil Nadu Legislative Assembly.

CHAPTER VI.

Property, works, taxation, licence and fees.

Property and works

73. Acceptance of trust properties.— The council may accept,—

(i) any sum of money from individuals or trusts on issuing a receipt for the same by the Commissioner ; and

(ii) any property, given in trust for the purpose of any of the functions of the municipality and which may bring income to the municipality and the acceptance of which would not result in any loss to the municipal fund.

(iii) any property given in trust may be utilized with the approval of the Government, for the objects other than the object for which it was created, if the object of that trust has become impossible or impracticable.

74. Power to acquire land for municipality.—(1) Any land required to be used for the affairs of the municipality shall be deemed to be a land needed for a public purpose as provided for under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013) or any other State law and may acquire by the council under the said Act.

(2) The council may acquire any land or building, the value of which does not exceed the amount as may be notified by the Government. The Government may notify different monetary limit for different municipality.

75. Entrustment of any works to municipality not provided for under this Act.— The Government may, with the consent of the council, transfer to the municipality the management of any institution or the execution of any work not provided for under this Act and it shall, thereupon, be lawful for the council to undertake such management or execution of such work, subject to such terms and conditions as may be mutually agreed to :

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

75-A. Establishment of commercial projects.- The council may, with the approval of the Government, either on its own or through public or private participation mode, undertake the planning, construction, operation, maintenance or management of commercial infrastructure projects, including district centres, community and neighbourhood shopping centres, industrial estates, bus or truck terminals and tourist lodges with commercial complexes or any other type of commercial or community project.

76. Powers of several authorities of municipality to sanction estimates.— The monetary limit for sanction of any estimate by several authorities of the municipality shall be such as may be prescribed.

77. General provisions regarding contracts.—(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) No contract involving an expenditure exceeding the monetary limit prescribed under section 76 shall be entered into by the authorities of the municipality in accordance with such rule as may be prescribed.

(3) Every contract entered into by, or on behalf of, the council shall be entered into in such manner and in such form as may be prescribed.

(4) The Commissioner shall take sufficient security and solvency, as may be prescribed, for the due performance of every contract into which he enters, as per the provisions of this section and the rules made thereunder. The security and solvency certificates so obtained shall be under the custody of the Commissioner.

78. Sale and licensing of movable and immovable properties belonging to municipality.—(1) The council may dispose of any movable property belonging to a municipality in such manner and subject to such terms and conditions as may be prescribed.

(2) No sale of any land or any other immovable property belonging to the municipality shall be made by the council :

Provided that where any municipal land or building is required by the Central or State Government or any Central or State Public Sector Undertaking for any public purpose, the council may permit the sale or lease of such land or building.

(3) The council may grant licence or lease to any person for use and occupation of any land or building belonging to the municipality for a period not exceeding three years on payment of fee or rent at such rates and in accordance with such rules as may be prescribed and such licence or lease shall not be extended or renewed after three years period is over.

(4) The licence fee referred to in sub-section (3) shall be paid in the following manner, namely :—

(a) in the case of licence granted for a period not exceeding one year, the licence fee shall be paid at the time of granting such licence;

(b) in the case of licence granted for a period not exceeding two years,—

(i) the licence fee for the first year shall be paid at the

time of granting such licence ; and

(ii) the licence fee for the second year shall be the licence fee for the first year with ten per cent of such fee and be paid at the beginning of the second year ;

(c) in the case of licence granted for a period not exceeding three years,—

(i) the licence fee for the first year shall be paid at the time of granting such licence ;

(ii) the licence fee for the second year shall be the licence fee for the first year with ten per cent of such fee and be paid at the beginning of the second year ; and

(iii) the licence fee for the third year shall be the licence fee for the second year with fifteen per cent of such fee and be paid at the beginning of the third year.

79. Maintenance of assets register.— The Commissioner shall cause to be maintained an assets register which shall contain particulars regarding all lands and buildings belonging to the municipality together with names of persons in favour of whom any licence is granted and such other details pertaining to such lands and buildings. An up-to date copy of the list of assets shall be placed annually before the council and a copy of such list shall also be kept in the office of the Regional Director and the Director.

TAXATION.

80. Taxes to be levied by council.—(1) The council shall have the power to levy the following taxes, namely :—

- (a) Property tax ;
- ¹(aa) Profession tax ;
- (b) Water tax ;
- (c) Sewerage tax ;
- (d) Education tax ;
- (e) **Company** tax ; and
- (f) a duty on transfer of property.

(2) The levy, assessment and collection of taxes mentioned in sub-section (1) shall be in accordance with the provisions of this Act and the rules made thereunder :

Provided that the provisions of this section shall not apply in respect of clauses (b) and (c) of sub-section (1) to any municipality to which the

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

Chennai Metropolitan Water Supply and Sewerage Act, 1978 (Tamil Nadu Act 28 of 1978) applies.

81. Procedure for imposing taxes.— (1) For the purpose of imposing a tax under this Act, the council shall pass a resolution determining the levy of tax specifying the rate at which and the date from which such tax shall be levied.

(1-A) The taxes shall be levied at such percentage of the annual value of the building and land which is occupied by, or adjacent and appurtenant to, the building or both as may be fixed by the council based on the floor rates fixed by the Government.

(2) Any proposal to levy or increase the rate of any tax or to effect any change in the mode of levy or the manner of collection, shall be placed before the council and the council, after due consideration, shall pass necessary resolution approving or modifying the proposal.

¹[(3) The resolution passed by the council shall be published in such manner as may be prescribed.]

(4) The council shall not, reduce that rate at which the property tax or any class of such tax is levied or abolish such tax except with the previous sanction of the Government.

Before its substitution, section 81(3) and (4) reads as follows :

(3) The resolution passed by the council shall be published in such manner as may be prescribed calling for any objections and suggestions from the tax payers of the municipality in regard to the proposed levy, increase or change in the mode of levy or manner of collection with such time as may be prescribed.

(4) On the expiry of the period prescribed, the council shall consider the objections and suggestions received in regard to the proposed levy, increase or change in the mode of levy or manner of collection and pass necessary resolution approving the proposal with or without modification.

82. Levy of property tax.—(1) The property tax shall be levied on all lands, buildings, telecommunication towers and storage structures built on, or attached to, land 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 ;

1. Substituted for sub-sections (3) and (4) by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(b) where the title of any building or land is transferred, such transferee ; and

(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 property tax payable in accordance with the provisions of this Act and shall send an intimation to that effect to the person concerned.

(6) In the case of failure to furnish a return under sub-section (2) or under sub-section (3), the Commissioner shall, in addition to the tax determined under sub-section (5), direct the owner or occupier of any building or land to pay by way of penalty a sum of rupees two thousand or five percent of the property tax determined under sub-section (5), whichever is higher.

(7) For the purpose of assessment of property tax for any building or land in the municipality, 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.

(8) 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 property tax.

83. Method of assessment and calculation of property tax.- (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 land and building shall be deemed to be the gross annual rent at which they may reasonably be expected to be let from month to month or from year to year less a deduction in the case of building, of ten percent of that portion of such annual rent which is attributable to the building alone, apart from their sites and adjacent lands occupied as an appurtenance thereto, and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever.

Provided that –

in the case of any building of a class not ordinarily let, the gross annual rent of which cannot, in the opinion of the commissioner, be estimated, the annual value of the premises shall be deemed to be six percent of the total of the estimated value of the land and the estimated present cost of erecting the building after deduction for depreciation a reasonable amount which shall in no case be less than ten percent of such cost.

In the case of any building in any industrial estate wherein essential amenities including water supply, drainage and lighting are not provided by the municipality but provided by the Industries department of the Government, the annual value of such building shall be deemed to be four percent of its capital value:

Provided that, if any question arises whether for the purposes of this clause, essential amenities are provided by the Industries department or other authority, it shall be decided by such authority as may be prescribed.

Explanation.- For the purpose of this clause, 'Industrial estate' means any area selected and developed by the Government or developed by any other authority under the control of the Government, wherein any industry or a class of industry are accommodated; and

Machinery and furniture shall be excluded from valuations under this section.

(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) or clause (b) of the proviso to sub-section (2) applies, and they may, by such rules, restrict or modify the

application of the provisions to such case or class of cases.

(4) The property tax calculated in pursuance of this section shall be payable for every half-year and shall be paid by the owner or occupier 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.

(5) 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.

(6) (a) 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 property tax on such lands at such rate as it may fix, having regard to its location and subject to the minimum and maximum rates per square feet as may be prescribed by the Government.

(b) Where there is any land with building situated within the municipal limit, and if any extent of the land left vacant is twice the plinth area of the building, the Commissioner shall determine the property tax on the vacant land which exceeds twice the plinth area of the building at the rate fixed by the council.

84. Incentive and penalty for payment of property tax.- (1) Five percent of the net property tax payable by an assessee, subject to a maximum of five thousand rupees shall be granted as an incentive, who has paid the property tax within thirty days from the date of commencement of the half-year.

(2) After the completion of a half-year, if any property tax remains unpaid, the assesses shall pay, in addition to the amount due, interest at such rate not exceeding one percent simple interest per month, as may be prescribed.

(3) Where the arrears amount are due to the municipality consequent on the orders delivered by the Taxation Appeal Committee or any court in the appeal preferred by the assesses, the assesses shall pay the said amount with one percent simple interest per month from the due date of payment of the said amount, within thirty days from the date of delivery of the order.

85. Omitted

86. General revision of property tax.—The general revision of the assessment of property tax in relation to the building and land situated within the municipal limit shall be made once in five years. The Commissioner may revise the property tax in accordance with the provisions of this Act and the rules made there-under.

86-A. Enhancement of property tax.- The council shall, by resolution, enhance the property tax at such rate within the minimum and maximum rates, as may be notified by the Government, from time to time.

87. 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 purpose including hostels and libraries, run by the Central or State Government or municipality or institution aided by the government as approved by the council.

Provided that the building use for educational purpose by the Government aided institutions for conducting self-financing courses shall be subject to levy of property tax.

¹[(cc) places used for the charitable purpose of sheltering the destitutes 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 in accordance with such rules as may be prescribed ;]

Before its substitution, section 87(c) reads as follows :

(c) buildings used for educational purpose including hostels attached thereto and 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

¹ Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

residential quarters or public office ;

(e) charitable hospitals and dispensaries, **subject to the guidelines as may be prescribed by the Government in this behalf,** 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 ;

(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 ¹[clauses (a), (c), (cc) and (e) shall be deemed to exempt any building or land from property tax where 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.

88. Collection of service charges in relation to exempted buildings.—Notwithstanding the exemption granted under section 87, it shall be open to the council to collect any service charges for providing the civic amenities and for any other general or special services rendered during festive or ceremonious occasions at such rate as may be decided by the council in this behalf.

89. Levy and collection of water tax.—The council may levy water tax at a rate not exceeding thirty five per cent of the property tax as the council may determine, and collect such tax in such manner as may be prescribed.

90. Levy and collection of sewerage tax.—The council may levy sewerage tax at a rate not exceeding fifteen per cent of the property tax as the council may determine, and collect such tax in such manner as may be prescribed.

91. Levy and collection of education tax.—The council may levy

1. Substituted for the words "clauses (a), (c) and (e) shall be deemed to exempt any building or land from property tax any building" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

education tax within its area at such rate not exceeding five per cent of the property tax as the council may determine, and collect such tax in such manner, as may be prescribed.

91-A. Levy and collection of company tax.- The council may levy company tax at a rate not exceeding ten thousand rupees per half-year, as the council may determine and collect such tax in such manner as may be prescribed.

92. Omitted

93. Omitted

94. Omitted

95. Power of municipality to levy tolls.—(1) Notwithstanding anything contained in the Indian Tolls Act, 1851 (Central Act VII of 1851), the council may levy tolls in respect of,—

(a) any road or bridge made, improved, repaired solely at the expense of the municipality ; or

(b) any road or bridge made, improved or repaired at the expense of any person or body or association of individuals, whether incorporated or not :

Provided that the total expenditure incurred on the road or bridge shall not be below such limit, if any, as the council may, by bye-laws, determine.

(2) The tolls shall be levied and collected at such rates and on such period not exceeding the maximum and in accordance with the procedure, as may be prescribed,—

(a) in the case of tolls levied under clause (a) of sub-section (1) for the recovery of the amount expended upon the road or bridge by the municipality ;

(b) in the case of tolls levied under clause (b) of sub-section (1) for the recovery of the amount expended upon any road or bridge by the person or body or association of individuals concerned, together with interest thereon at such rate as the Government may fix and such other amount as the Government may specify.

96. Exemption from payment of tolls.—No tolls shall be paid for the passage of,—

(a) police officers on duty or of any person or vehicle in their custody ;

(b) vehicles owned or controlled by the Central or State Government including defence vehicles ; and

(c) any person or class of persons or any vehicle or class of vehicles with person on board, as the council may, by general or special resolution, specify in this behalf.

97. Power to assess escaped 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 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 assessment, 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 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.

98. 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 **two years** 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.

99. 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.

100. Taxation Appeals Committee.—(1)(a) 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 Commissioner under this Act other than the orders relating to the duty on transfer of property,—

(i) for every town panchayat consisting of the Chairperson of the council who shall be the Chairman of the Taxation Appeals Committee and such number of members as may be notified by the Government from among the members of the town panchayat ;

(ii) for every **municipal council**, consisting of the Chairperson of the council who shall also be the Chairman of the Taxation Appeals Committee and four councillors elected by the council :

(iii) for every **municipal corporation**, consisting of the Chairperson of the council who shall also be the Chairman of the taxation Appeal Committee and nine Councillors elected by the council with nine official as may be notified by the Government.

¹[Provided that no appeal shall be entertained by the Taxation Appeals Committee unless the appellant deposits with the town panchayat or **the municipal council or the municipal corporation**, as the case may be, the entire amount assessed by the Commissioner in the revision.]

(2) The business of the Taxation Appeals Committee shall be transacted in accordance with the rules made by the Government in this behalf.

Provided that on and from the date of commencement of the Tamil Nadu Urban Local Bodies (Amendment) Act, 2022 all matters and proceedings pending before the Taxation Appeals Tribunal constituted under the Chennai City municipal Corporation Act, 1919 (Tamil Nadu IV of 1919) on the said date, shall stand transferred to the Chennai City civil Court of the principal District Judge having jurisdiction over the area of the Chennai city Municipal Corporation and Chennai city civil court or the Principal district Judge shall proceed to deal with such matter or proceeding from the stage at which it is transferred or from any earlier stage or de novo as the Chennai City Civil court or the principal District Judge may deem fit.

Provided further that an interim or interlocutory order granted by the Taxation Appeals Tribunal shall continue to be in operation unless the Chennai City Civil Court or the principal District judge by an order varies or modifies the same.

(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 Principal

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

District Judge.

(4) No appeal shall be entertained by the Principal District Judge, unless the appellant deposits with the town panchayat or **municipal council or municipal corporation**, as the case may be, the entire amount of tax as decided by the Taxation Appeals Committee and the appellant shall continue to deposit the property tax which the town panchayat or **municipal council or municipal corporation**, as the case may be, as decided by the Taxation Appeals Committee till the disposal of the appeal by the Principal District Judge.

(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.

101. Omitted

Licence and fees.

102. Grant of licence.—(1) No person shall carry on any trade or business, in any place whether public or private within the municipal limit without a licence granted by the Commissioner subject to such terms and conditions ¹[and for such period not exceeding three years having regard to the nature of trade or business, as may be prescribed. Such licence may be renewed for a period not exceeding the period for which it was granted].

(2) Every application for the licence shall be made to the Commissioner in such form and in such manner and accompanied by such fee, as may be prescribed.

(3) **On receipt of such application, the Commissioner shall, if the application is in order, grant licence:**

Provided that the Commissioner may inspect the place in which the trade or business is to be carried, if considered necessary:

Provided further that no application for grant of licence shall be refused without giving a reasonable opportunity of being heard:

Provided also that if the application is not disposed of within a period of sixty days from the date of its receipt, the licence applied therein shall be deemed to have been granted on expiry of the said period.

Explanation.- For the purpose of this Chapter, the expression 'trade or business' shall mean any category of shop, establishment, factory or industry, as may be notified by the government, from time to time.

102-A. Power to carry out randomised inspection.- The commissioner

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

may carry out a randomised inspection of any trade or business for which licence has been granted under this Chapter in such manner as may be prescribed.

103. Levy of licence fee and issue of licence card.—(1) The council may determine the licence fee subject to such minimum and maximum rates as may be prescribed having regard to the nature of trade or business or any other relevant factors for the grant of licence.

(2) The council shall review the licence fees fixed for any trade or business once in three years and shall increase the fee payable in relation to such licence subject to the minimum and maximum rate prescribed by the Government.

(3) Every licence shall be issued with a licence card containing all details relating to the said licence and on payment of such fee as may be prescribed.

(4) The Commissioner may suspend or cancel any licence if he is satisfied that any of the provisions of this Act or rules made there-under or the terms and conditions subject to which the licence has been granted, are violated by the licensee.

104. Government and market committees not to obtain licence and permission.—Nothing in this Act or in any rule, bye-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 such rule, bye-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 Marketing (Regulations) Act, 1987 (Tamil Nadu Act 27 of 1989) or in respect of any property belonging to the Government or the Central Government or to such market committee.

105. Grant of licence to animal and bird.—(1) No person shall keep or cause to be kept or permit the keeping of such animal or bird, as may be specified by the Government in this behalf, by notification in any municipal area or part thereof after the expiry of the period of three months from the date of such notification, except under, and in accordance with the conditions of, a licence.

(2) Any person desiring to obtain or renew a licence shall apply to the Commissioner in such form, in such a manner and on payment of such fee, as may be prescribed.

(3) On receipt of an application under sub-section (2), the Commissioner may, by order, after holding such inquiry as he deems fit, grant or renew the licence or, for reasons to be recorded in writing, refuse to grant or renew the

licence after giving a reasonable opportunity of being heard.

106. Impounding of stray animals.—(1) No person shall milk or cause or permit to be milked any cow or buffalow or other animal in any public street or place.

(2) No person shall allow any animal to be strayed in any public street or public places.

(3) Notwithstanding anything contained in any other law for the time being in force, the Commissioner may cause to remove and impound any animal being milked or any animal found straying in any public street or other public place in accordance with such rule as may be prescribed.

107. Licencing of dog and pig and power to dispose of stray dog and pig.—No person shall keep any dog or pig without a licence granted by the Commissioner in accordance with such rules as may be prescribed.

(2) Any dog or pig found straying in a public street or public place may be summarily removed by any person authorised in this behalf in writing by the Commissioner.

108. Licencing of public and private markets.—(1) All markets which are acquired, constructed, repaired or maintained out of the municipal fund shall be deemed to be public markets.

(2) Notwithstanding anything contained in any other law for the time being in force, the council shall establish any place to be used as a public market for sale or purchase of any commodities within the municipal limit and shall collect such fees from any person using the place so established as a market and, different fees may be collected for different commodities as may be fixed by the council in accordance with such rules.

(3) The council may, with the sanction of the Government, close any public market.

(4) No private market shall be established or administered by any person or association of persons or any organisation without any licence granted by the Commissioner for a period and subject to such terms and conditions as may be prescribed.

(5) Any person or association of persons or any organisation desiring to obtain or renew a licence to establish or administer any private market shall apply to the Commissioner in such form and in such manner and accompanied by such fee as may be prescribed.

(6) On receipt of an application under sub-section (5), the Commissioner may, by order, after holding such enquiry as he deems fit, grant or renew the licence or for reasons to be recorded in writing refuse to grant or renew the licence after giving a reasonable opportunity of being heard.

(7) The Commissioner shall have the power to inspect or cause an inspection to be made by any officer authorised by him in this behalf and if he is satisfied that there is violation of any provisions of this Act or the rules made thereunder or any of the terms and conditions specified in the licence, he may direct such person to effect any change or to suspend or to close the business either partly or fully :

Provided that the Commissioner shall give a reasonable time for complying with such direction.

108-A. Grant of licence for spa and massage parlours.- (1) No place shall be used as a spa and massage parlour within the municipal limit without a licence granted by the Commissioner.

(2) Any person desirous to carry on spa and massage parlour shall apply to the Commissioner for obtaining licence in such Form, in such manner and on payment of such fee, as may be prescribed.

(3) On receipt of an application under sub-section (2), the Commissioner may, by order, after holding such inquiry as he deems fit, grant the licence or, for reasons to be recorded in writing, refuse to grant the licence after giving a reasonable opportunity of being heard. Such licence may be renewed for a period not exceeding the period for which it was granted.

109. Licensing of public resort or entertainment.—(1) No enclosed place or building shall be used for public resort or entertainment within the municipal limit other than in a corporation limit without a licence issued by the Commissioner in the manner prescribed :

Provided that nothing contained in this section shall apply to any church, temple, mosque, or other places of worship.

(2) Any person desirous of obtaining or renewing of licence shall apply to Commissioner in such form, in such manner and on payment of such fee, as may be prescribed.

(3) On receipt of an application under sub-section (2), the Commissioner may, by order, after holding such enquiry as he deems fit, grant or renew a licence or for reasons to be recorded in writing, refuse to grant or renew the licence after giving a reasonable opportunity of being heard.

110. Maintenance of stand and shelter for vehicles.—(1) The council may, for the convenience of the general public, provide and maintain necessary stand and shelter to be used as halting places for vehicles and charge such fee as the council may fix in accordance with such rules as may be prescribed.

(2) No person shall establish or maintain a private stand or shelter for vehicles and collect fees from the public unless he obtains a licence from the Commissioner to do so in accordance with such rules as may be prescribed.

Explanation.— For the purpose of this section, the term “*vehicle*” shall include two wheelers and bicycles also.

111. Collection of fee on motor vehicles entering pilgrim or tourist resort.— (1) The council may levy charges on every motor vehicle entering into any pilgrim or tourist resorts in any municipal areas for any specified period or throughout the year, and different rates may be specified for different types of motor vehicles having regard to the local conditions and the services rendered by the municipality during such period.

Explanation.—For the purpose of this section, the expression, “*motor vehicles*” shall have the same meaning as assigned to it under section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

112. Provision for public wash houses, public bath rooms, latrines and urinals.—(1) The council may construct or provide and maintain public wash houses or places for washing of clothes and may charge such rent for use of such places in accordance with such rules as may be prescribed.

(2) The council shall, so far as the funds at its disposal may admit, provide and maintain, in proper and convenient places sufficient number of public bath rooms, latrines and urinals for the use of public and the Commissioner may collect for the use of such places, such fees as may be fixed by the council in accordance with the rules prescribed.

(3) The Commissioner may grant licence to any private person or organisation or establishment for maintenance of any public bath rooms, latrines and urinals belonging to the municipality subject to such terms and conditions as may be prescribed.

(4) Such private persons or organisation or establishment shall be entitled to collect from the users of such places such fee as may be determined by the council.

(5) The council may regulate the maintenance of the private bathrooms, latrines and urinals for the use of public in such manner as may be prescribed.

113. Slaughter houses.—(1) The council shall provide sufficient number of places to be used as slaughter houses and the Commissioner may charge and levy such rent and fees for their use in accordance with such rules as may be prescribed.

(2) No person shall establish or maintain or use a private slaughter house or use any place for processing any skin of animals or carcasses without a licence granted by the Commissioner in accordance with such rules as may be prescribed.

114. Revocation or suspension of licence.— (1) The

Commissioner may, for reasons to be recorded in writing, revoke or suspend the licence granted under this Chapter when he has reasons to believe that—

- (a) the licence has been fraudulently obtained ;
- (b) the licence has been used for the purpose other than the purpose for which the licence has been granted ; ¹[or]
- (c) any condition of the licence has been contravened.

(2) In case the licence continues to violate the conditions of licence, or disobeys the order passed under sub-section (1), the commissioner may cause the premises of the business to be locked and sealed and also initiate criminal action therefor.

114-A. Consequences of failure to obtain licences, etc., or of breach of the same.- If under this Act, or any rule, bye-law or regulation made thereunder, licence or permission is necessary for doing of any act and if such act is done without such licence or permission or in a manner inconsistent with the terms of any such licence or permission then, save as otherwise provided for in this Act.-

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.

The Commissioner or any officer duly authorized 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

The person doing such act shall be liable on conviction before a Judicial Magistrate to a fine not exceeding twenty-five thousand rupees for every such offence.

115. Appeal.—(1) Any person aggrieved by the order of the Commissioner in refusing to grant or renew a licence or cancelling or suspending a licence may appeal to the Director within thirty days from the date of receipt of the order appealed against.

(2) The appeal shall be in such form and in such manner and accompany with such fee, as may be prescribed.

(3) The Director shall have the power to cause inspection and may either

1. Substituted for the word “and” by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

grant or withhold the licence ¹[or pass such other order] as he thinks fit.

116. Recovery of amount due to municipality.—Without prejudice to institution of any proceedings for an offence under this Act or for the recovery of the entire amount by way of tax, licence, fees, costs, damages, compensation, charges, expenses, rents (not being rents for lands and buildings devised by the council) or penalty or other sums which under this Act or any rule made thereunder are due or any other amount remaining unpaid, such amount shall be a charge on the properties of such person and shall be recovered, as if it were an arrear of land revenue.

116-A. Recovery of Taxes.— (1) If the amount due on account of any tax is not paid within fifteen days from the date of the service of notice 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, by following such procedure as may be prescribed, recover by distraint under his warrant and sale of the movable and immovable 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 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 that the movable property described in the proviso to subsection (1) of section 60 of the Code of Civil Procedure, 1908 (Central Act V of 1908), shall not be liable to distraint.

(2) if for any reason the distraint, or sufficient distraint, of the defaulter's property is impracticable, the Commissioner may prosecute the defaulter before a Judicial Magistrate.

(3) Nothing herein contained shall preclude the Municipality from suing in a civil court for the recovery of any tax, duty or other amount due to it under this Act.

117. Write-off of irrecoverable amounts.— Subject to such restriction and control as may be prescribed, a municipality may write-off of any tax, fee or other amount whatsoever due to it, whether under a contract or otherwise, or any sum payable in connection therein if in its opinion such tax, fee, amount or sum is irrecoverable :

Provided that where the Commissioner or any of his subordi-nates is responsible for the collection of any tax, fee or other amount due to a municipality, the power to write-off of such tax, fee or amount or any sum

1. Substituted for the word "or such other order" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

payable in connection therewith, on the ground of its being irrecoverable, shall be exercised by the Director or subject to his control by any officer authorised by him.

¹CHAPTER VI-A.

Tax on profession, trade, calling and employment.

117-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 municipal area even though its headquarters may be outside the municipal area ; 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 him 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.

117-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 municipal area on the first day of the half-year for

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

which return is filed, shall pay half-yearly tax at the rates specified in the Table below in such manner as may be prescribed :—

Each branch or unit of a company, hindu undivided family, firm, corporation or other corporate body, society, club, body or persons or associations which transacts business and every person who is engaged actively or otherwise in any profession, trade, calling or employment within the municipal area on the first day of the half year for which return is filed, shall pay half yearly tax at the rates specified in such manner as may be prescribed:

Provided that such rate of tax per employee shall not exceed two thousand five hundred rupees per annum.

TABLE.

Serial Number.	Average half-yearly income.		Half-yearly tax.
(1)	(2)		(3)
	From	To	
	Rs.	Rs.	Rs.
1	Up to Rs. 21,000.	—	Nil
2	21,001	30,000	60
3	30,001	45,000	150
4	45,001	60,000	300
5	60,001	75,000	450
6	75,001 and above.	—	600

(3) 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 branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association of persons 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 (Central Act 2 of 1924)¹ for the same half-year to any local authority or cantonment authority in the State of Tamil Nadu, such a branch or unit of a company, hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association of persons 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) Omitted

¹ This Act was repealed and re-enacted as the Cantonments Act, 2003.

(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 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 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 challans 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.

117-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 any-thing contained in this Chapter, prescribe the manner in which such employer shall discharge the said liability.

117-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 rate 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.

117-E. Assessment of the employer.—(1) The Commissioner, if satisfied that any return filed by any employer under sub-section (1) of section 117-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 117-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.

117-F. Penalty and interest.—(1) In addition to the tax assessed under sub-section (11) of section 117-B or sub-section (2) of section 117-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.

117-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,—

(a) to the Taxation Appeals Tribunal, in the case of Corporation;

(b) to the Taxation Appeals Committee, in the case of municipality or town panchayat.

(2) The decision of the Taxation Appeals Tribunal or the Taxation Appeals Committee, as the case may be, 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.

117-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 (Central Act XLVI of 1950), the Air Force Act, 1950 (Central Act XLV of 1950) or the Navy Act, 1957 (Central Act LXII of 1957) applies ;

(b) the members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 (Central Act LXVI of 1949) applies and serving in any part of this State ;

(c) persons with benchmark disability, as defined in clause (r) of section 2 of the Right of persons with Disabilities Act, 2016 (Central Act 49 of 2016).

(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 ;

(d) the members of the Central Industrial Security Force to whom the Central Industrial Security Force Act, 1968 (Central Act 50 of 1968) applies and serving in any part of this State.

117-I. Collection of profession tax during certain periods.—

(1) Notwithstanding the repeal of the Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (Tamil Nadu Act 24 of 1992)¹ (hereafter in this section referred to as the 1992 Act) by the Tamil Nadu Municipal Laws (Second Amendment) Act, 1998 (Tamil Nadu Act 59 of 1998), the rates of tax on professions, trades, callings and employments specified in the Schedule to the 1992 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 the 1992 Act has not been paid for the said period.

(2) The provisions of this Chapter, other than the rates of tax specified in sub-section (2) of section 117-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 (1).

(3) 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.

1. This Act has already been repealed.

CHAPTER VI-B.

Regulation of hoardings, digital banners and placards.

117-K. Definitions.— In this Chapter,-

(a) “digital banner” means any screen of boards, at any place, whether public or private used or intended to be used for exhibiting any advertisement or any information in connection with marriage, religious ceremony, birth or death anniversary or meeting or conference of any political, religious or communal organization, promotion of business, designed and printed using electronic printing technology.

(b) “hoarding” means any screen of boards or any other structure other than digital banner and placard, 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, or vehicle visible to public wholly or partly;

(c) “placard” means any screen of boards, the size of which is not exceeding eight feet in height and four feet in breadth, at any place, whether public or private, used or intended to be used for exhibiting any advertisement or any information in connection with marriage, religious ceremony, birth or death anniversary or meeting or conference of any political, religious or communal organization, promotion of business, designed and printed using electronic printing technology.

117-L. Regulation of erection of hoarding.— (1) No hoarding shall be erected at any place by any person without obtaining a licence from the Commissioner.

(2) Every application for licence under sub-section (1) shall be made to the Commissioner in such Form, containing such particulars, with such application fee, as may be prescribed.

(3) The Commissioner may, after local inspection and on payment of such licence fee not exceeding twenty thousand rupees per square metre per year as may be prescribed, grant a licence with such conditions as may be prescribed.

(4) 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 for making his representation.

(5) Every licence granted under sub-section (3) shall be valid for a period of three years and may be renewed.

(6) The fee paid under sub-section (2) and (3) shall be credited to the account of municipality concerned, in such manner as may be prescribed.

117-M. Regulation of erection of digital banners and placards.—

(1) No digital banner or placard for exhibiting any advertisement or information shall be erected by any person without obtaining prior permission from the Commissioner.

(2) Every application for permission under sub-section (1), shall be made in writing, to the Commissioner fifteen days prior to the date of erection of digital banner or placard in such form, containing such particulars with such fee, not exceeding ten thousand rupees per placard or digital banner as may be prescribed.

(3) The permission for erection of digital banner or placard may be granted for such purpose and for such period, not exceeding six days and subject to such conditions as may be specified by the Commissioner.

(4) The Commissioner may refuse to grant permission for reasons to be recorded in writing.

(5) Every person who has erected the digital banner or placard after obtaining the permission, shall, on expiry of such permission, remove the same and dispose it, without causing any hazard to health or environment, in such manner as may be prescribed.

117-N. Power to suspend or cancel 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 117-L, if-

such licence has been obtained by fraud, misrepresentation or suppression of material particulars; or

the licensee has contravened any of the provisions of this Chapter or the rules made thereunder or any of the condition, subject to which the licence was granted.

(2) Before cancelling a licence under sub-section (1), the Commissioner shall give the licensee, an opportunity of making his representation.

117-O. Removal of unauthorized hoarding, digital banner or placard.— Any hoarding erected without licence or any digital banner or placard erected without permission, shall be confiscated and removed by the Commissioner without giving any notice and recover the cost of removal from the person who has erected the unauthorized hoarding, digital banner or placard, as an arrear of land revenue.

117-P. Removal of hoarding, digital banner or placard in certain other cases.— (1) Without any hoarding or digital banner or placard is retained after the expiry of the licence or the period of permission, as the case may be, or erected contrary to the conditions of the licence or the permission, as the case may be, the Commissioner may, by notice in writing,

require the licensee or the permit holder to remove such hoarding or digital banner or placard within such time as may be prescribed.

(2) Where the hoarding or digital banner or placard is not removed within the time specified in the notice, the Commissioner shall, without further notices, remove the same and recover the cost of removal from the person concerned as an arrear of land revenue.

117-Q. Exemption.— Nothing contained in this Chapter shall apply to any hoarding, digital banner or placard on which is exhibited any advertisement which relates to. -

(a) the trade or business carried on within the land or building upon or over which such hoarding, digital banner or placard 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;

(b) the name of the land or building, upon or over which the hoarding, digital banner or placard 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, digital banner or placard, as may be prescribed.

117-R. Appeal.— (1) An appeal shall lie to such authority as may be notified by the Government, from an order or refusal to grant or renew a licence or cancelling or refusing to give permission 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 be accompanied with such fee, as may be prescribed.

(3) On receipt of such appeal, the appellate authority may, after making such inquiry as may be necessary and giving a reasonable opportunity to the appellant to be heard, pass such order as it deems fit.

117-S. Power to grant right to advertise in properties vested with the municipality:—

Subject to the provisions of the Tamil Nadu Open places (Prevention or Disfigurement) Act, 1959 (Tamil Nadu Act 2 of 1959) or any other law for the time being in force, the commissioner may grant rights to any person or a class of persons or any institution or organization to display advertisement on properties belonging to, or vested with, the municipality on payment of fee as may be prescribed.

Provided that in the case of a private partner in Public Private Partnership projects, the fee shall be adjusted against the cost incurred by the private partner.

117-T. Prohibition of erection of certain hoarding, digital banners or placards.— Notwithstanding anything contained in this Act or in any other law for the time being in force or in any judgement, 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, 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 be less than 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 cost of removal from the person concerned as an arrear of land revenue.

(b) (i) where the Commissioner is satisfied that the erection of any hoarding or the erection of digital banner or placard (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 or permission under section 117-L or 117-M, as the case may be;

(ii) where any hoarding, or digital banner or placard is erected in contravention of sub-clause (i), it shall be confiscated and removed by the commissioner without any notice and recover the cost of removal from the person concerned as an arrear of land revenue.

117-U. 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 twenty-five thousand rupees or with both;

Provided that whoever erects any digital banner or placard without the permission of the Commissioner, shall be punished with imprisonment for a term which may extend to one year or with fine which may extend to five thousand rupees or with both.

CHAPTER VII.

Land use and streets.

118. Vesting of public streets and their appurtenance with municipality.—

(1) All public streets with the payments stones, and other materials thereof, and all works, materials and other things provided for such street, tunnel, sub-way, flyovers, squares, roads, road margins, pathway, culverts, parks, gardens and all other poramboke land (not being the property of, and kept under the control of, the State Government or the Central Government) including the soil, sub-soil and the drains, sewers, culverts, footways, trees, stones and other materials, implements and other things in such streets and other public places, which are situated within a municipal limit shall vest in that municipality.

(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 municipality.

(3) The municipality shall maintain all public streets and other places and trees referred to in sub-section (1) and do all things necessary for such purposes, including the construction and maintenance of the bridges, causeways, culverts, drains and sewers and the lighting, watering and scavenging of such streets.

(4) Notwithstanding anything contained in sub-section (2), it shall be lawful for the council to provide any lighting system in any public place through any agency approved by the Director.

(5) The council may, acquire any land required for the purpose of widening, opening, extending or otherwise improving any public street or for forming any new public street and for any other purposes connected therewith.

(6) When any building or other structure or any fixture in any form attached to a building causes a projection, encroachment or obstruction over any public street or other public places vested in the municipality, the Commissioner may, in accordance with such bye-laws made by the council for this purpose, by a written notice, require the owner or the occupier of the building to remove such encroachment or obstruction.

119. Restriction on erection of, or addition to, building within street alignment or building line.—

(1) No person shall construct any portion of any building within a street alignment prescribed by laws 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 council.

(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 by laws and if such site or the portion thereof which falls within such alignment be not acquired on behalf of the municipality within three years after the date of such refusal, the municipality shall pay compensation to the owner of the site on an application made by him.

(3) No person shall erect or add to any building between a street alignment and a building line prescribed by laws except with the permission of the Commissioner who may when granting permission impose such condition as the council may lay down for such cases.

120. Owner's obligation to make street while converting land as building sites.— (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 case as the site or sites may abut on an existing public or private street, lay out and make a street or streets giving access to the site or sites and connecting with an existing public or private street :

Provided that the making of a street or streets shall conform to the plans prepared by the authority under the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972).

(2) Any person intending to lay out or make new private street, shall send to the Commissioner a written application with plans and other details showing the following particulars, namely :—

(a) The intended level, direction and width of the street,

(b) the street alignment and the building line, and

(c) the arrangement to be made for levelling, paving, metalling, flagging, channelling, sewerage, draining, conserving and lighting the street.

(3) The provisions of this Act and any rules or bye-laws made under this Act 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 (2), and all the particulars referred to in that sub-section shall be subject to approval by the council.

(4) Within sixty days after the receipt of any application under sub-section (2), the council shall either sanction the making of the street on such conditions as it may think fit, or disallow it, or ask, for further information with respect to it.

(5) 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 council likely to be made, for carrying out any general scheme for the laying out of streets ; or

(ii) if the proposed street does not conform to the provisions of this Act, rules and bye-laws referred to in sub-section (3) ; or

(iii) if the proposed street not designed so as to connect at one end with a street which is already open ; or

(iv) if the proposed street does not conform to any proposed scheme of master plan or detailed development plan duly approved by the competent authority under the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972).

(v) if the promoter or owner of the land does not handover the open space or the space reserved for roads along with the development charges, prescribed.

(6) 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, further steps shall not be taken to lay out or make the street until orders have been passed upon receipt of such information :

Provided that passing of such order shall not in any case be delayed for more than sixty days after the council has received all the information which is considered necessary to enable it to deal finally with the said application.

(7) The provisions of section 119 shall apply, as far as may be, to private streets, including streets to be laid out or made under this section.

(8) If any private street has been levelled, paved, metalled, flagged, channelled, drained, conserved and lighted by the owners, such street shall, on requisition of not less than three-fourth of the owners thereof, be declared as public street.

121. Alteration or demolition of street made in breach of section 120.— (1) If any person lays out or makes any street referred to in section 120, 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 **and recover the cost from the person on whom such notice is served.**

(3) Whoever makes a layout or a new private street without the prior sanction of the Commissioner, shall on conviction be punishable with imprisonment which may extend to one year and with fine which may extend to one lakh rupees and in case of continuing contravention, a further such sum which shall not exceed one thousand rupees per day during which such contravention continues.

122. Handing over of private street to municipality on payment of development charges.—Where any group housing or new housing complex is being formed in accordance with the approved lay out by any agencies including the Tamil Nadu State Housing Board constituted under the Tamil Nadu State Housing Board Act, 1961 (Tamil Nadu Act 17 of 1961) or the Tamil Nadu Slum Clearance Board constituted under the Tamil Nadu Slum Areas (Improvement and Clearance) Act, 1971 (Tamil Nadu Act 11 of 1971) with provision for streets, play grounds, parks or any other public amenities, such streets and places shall be handed over to the municipality for maintenance by the residents in that area subject to the prior payment of development charges by the residents of that housing complex as may be prescribed.

123. Power of Commissioner to grant licence for temporary closure in public places and to allow certain projection and erection.—(1) The Commissioner may grant licence for any person or any authority to put up any temporary closure or structure of temporary nature in any street or public place for conducting any function or activity of a public nature or for any other special reasons to be recorded in writing and subject to such terms and conditions and on payment of such fees as may be

prescribed.

(2) The Commissioner may grant a licence, subject to such conditions and restrictions ¹[as he may think fit], for the temporary erection of pandals and other structures in a public street vested in the council or in any other public place the control of which is vested in the council.

(3) The Commissioner, subject to approval of the council, may grant a licence subject to such conditions and restrictions as it may think fit, to the owner or occupier of any premises to put up verandas, balconies, sunshades, weather frames and the like ; to project over a street, or in streets in which construction of arcades has been sanctioned by the council, to put up an arcade or to construct any step of drain covering necessary for access to the premises.

(4) The council may grant licence for use of the road sides and street margins vested in the municipality on such terms and conditions and for such period as may be prescribed :

Provided that neither a licence under sub-sections (1), (2) and (3) nor a licence under sub-section (4) shall be granted if the projection, construction or occupation is likely to be injurious to the health or cause public inconvenience or otherwise materially interfere with the use of the road as such.

(5) On the expiry of any period for which a licence has been granted under this section, the Commissioner may, without notice, cause any projection or construction put up under sub-sections (1), (2) and (3) to be removed, and the cost of so doing shall be recoverable in the manner prescribed.

124. Maintenance of parks, play fields and open spaces.—The municipality shall maintain in a clean and proper condition all parks, play-fields and open spaces belonging to or, vested in it or the Government, in such manner as may be prescribed.

125. Obligation of owner of parks, play-fields, etc.—(1) In the case of parks and play-fields not vested in the municipality or the Government, the Commissioner may, by notice, require the owner or person or authority in occupation of such park or play-field to maintain such park or play-field in a clean and proper condition, in such manner as may be prescribed.

(2) If the owner or person or authority in occupation fails to comply with the notice under sub-section (1), the Commissioner shall himself arrange to maintain such park or play field in a clean and proper condition and the cost

1. Substituted for the word "as may think fit" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

of such maintenance, shall be recoverable from the owner or person or authority in occupation in such manner as may be prescribed.

(3) The council may, with the prior approval of the Government, instead of, or in addition to, taking action as indicated in sub-section (2), proceed to acquire any land under **the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013) or any other State Law** for the purpose of effective management of such land as a park or playfield.

(4) Any owner or person or authority in occupation of a playfield desiring to convert the play-field, to any use other than as a playfield, may give notice to the person or authority who or which uses such play-field, or to the council within whose jurisdiction the play-field is situated, to purchase his or its rights in the playfield. If such person or authority or council does not agree to purchase his or its rights, he or it may, with the prior approval of the Government, in such manner as may be prescribed, put it to such use as he or it desires.

126. Publication of list of parks, play-fields and open spaces.—The council shall, once in five years, publish a list of all the parks, playfields and open spaces situated within the municipal area, in such manner as may be prescribed.

127. Planting and preservation of avenue trees.—(1) The council shall, at the cost of the municipal fund, cause trees to be planted at all convenient places on the sides of all public streets and municipal roads and make adequate arrangements to preserve such trees.

(2) The council may grant licence every year for the collection of usufructs of roadside trees maintained by the municipality in such manner as may be prescribed.

127-A. Promotion of urban forestry, planting of trees, parks and playgrounds.— The Municipality shall take necessary steps for the promotion of urban forestry, planting of trees, creation of public parks, gardens and indoor and outdoor playgrounds for children and youth.

128. Power to remove encroachment from public place.—(1) The Commissioner may,—

(a) remove without any notice any movable temporary structure, enclosure, stall, booth, any article whatsoever hawked, exposed or displayed for sale or any other thing whatsoever by way of encroaching street or public place or the ¹[land belonging to or vested with the municipality] with the municipal limit ;

1. Substituted for the word "land belonging to the departments of the Central or State Governments" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(b) remove any immovable structure whether permanent or of temporary nature encroaching the street or public place or the ¹[land belonging to or vested with the municipality] within the municipal limit, after issuing a show cause notice for such removal, returnable within a period of seven days from the date of receipt thereof :

Provided that the Commissioner shall consider any representation received within the time limit, before passing final orders.

(2) Whoever makes any encroachment in any land or space (not being private property) in any public street or any ¹[land belonging to or vested with the municipality] within the municipal limit, shall, on conviction, be punished with imprisonment which shall not be less than one year but which may extend to three years and with fine which may extend to fifty thousand rupees :

Provided that the Court may, for any adequate or special reasons to be mentioned in the judgment, impose a sentence of imprisonment for a term of less than one year.

129. Naming and numbering of streets and buildings.—(1) The council shall, with the approval of Government, give names or numbers to new public streets, any new colony of houses, park, playground, bus stand, arch or other new municipal property and may alter the name or number of any public street, park, playground, bus stand, arch or municipal property, subject to such rules as may be prescribed.

(2) The name and number of streets shall be painted in Tamil and English and conspicuously displayed in such street.

(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 the municipality.

(4) The Commissioner shall cause to assign numbers to all the buildings situated within the municipality. Such numbers shall be displayed at the outer door of any building or in any conspicuous place at the entrance of such building.

(5) If any new building is constructed where a number has already been assigned, the Commissioner shall renumber such new buildings in such manner as may be prescribed.

(6) The numbers assigned to the buildings in a municipality shall be reviewed and new numbers shall be assigned wherever necessary before the commencement of the preliminary work for a census operation.

1. Substituted for the word "land belonging to the departments of the Central or State Governments" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(7) When a number has been affixed under sub-section (4), the owner of the building shall be bound to maintain such number and if removed or defaced and if the owner fails to replace it, the Commissioner may by notice require him to replace it.

130. Collection of fees on parking vehicles.— (1) Subject to the approval of the council, the Commissioner may reserve any portion of a public street or public place, and declare it as a parking area and collect parking fees from the owners of the vehicles at such rate for such period and in such manner as may be prescribed.

(2) The Commissioner may grant licence to any private person or organisation or establishment for collecting parking fees in such manner as may be prescribed.

131. Omitted

CHAPTER VIII.

Building Regulations.

Part - I

Building regulations in areas other than hill stations.

132. Application of this Part.—This Part shall apply to all municipalities situated in the State other than those areas notified under Part II of this Chapter.

133. Permission to construct or reconstruct building.—(1) Any building constructed within the municipal area shall be in accordance with the building rules framed by the Government for this purpose. While framing such building rules, the Government shall have due regard to the land use, the density of population, development schemes to be carried out in such areas, environmental situation and such other factors as the Government may consider relevant.

(2) If any person intends to construct or **reconstruct or demolish** 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.

(3) Every document furnished under sub-section (2) shall contain such particulars and be prepared in such manner as may be prescribed.

(4) The Commissioner shall not grant permission to construct or **reconstruct or demolish** a building unless and until he has approved the site on an application made under sub-sections (2) and (3) and in accordance with the provisions contained in the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972).

(5) The **construction, reconstruction or demolition** of a building shall not begun unless and until the Commissioner has granted permission for the execution of the work.

(6) On receipt of an application, the Commissioner shall, after verifying the correctness of the particulars furnished in the application and satisfying himself that the proposed building construction is in accordance with the provisions of this Act and the rules made thereunder, grant the permission¹[or refuse to grant the permission for reasons to be recorded in writing] within thirty days from the date of receipt of the application.

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(7) Where the Commissioner is of the opinion that the application received is incomplete or does not contain necessary particulars required under the rules, he may return the application for furnishing the required particulars as required in the notice of return by the Commissioner.

(8) Where no permission has been granted and where the application has not been returned for rectifying the defects for furnishing any other particulars, the applicant may file a copy of the building application together with the details to the council within one month from the date of expiry of the time limit for grant of permission referred to in sub-section (6).

(9) Applications so received by the council shall be taken into consideration at the regular meeting of the council and the council shall cause the Commissioner to pass appropriate order on merits within the time limit specified by the council.

(10) Any person objecting to an order passed by the Commissioner under ¹[sub-section (6) or (9)] may, within a period of forty-five days from the date of receipt of order prefer an appeal to the ²[Director] in such form and shall be accompanied by such fee as may be prescribed :

³[Provided that the Director may, within a further period of forty-five days, admit an appeal preferred after the expiration of the first mentioned period of forty-five days, if he is satisfied that the petitioner had sufficient cause for not preferring the appeal petition in the first mentioned period.]

Before its substitution, the proviso reads as follows :

Provided that the Government may, if it is satisfied that the petitioner had sufficient cause for not preferring the appeal petition within such period admit the appeal petition preferred after expiration of the said period.

(11) The ²[Director] may, after considering the grounds of appeal, either confirm or set aside, cancel or in anyway modify the order of the Commissioner :

Provided that no order prejudicial to the appellant shall be passed without giving him an opportunity of being heard.

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1. Substituted for the words "sub-section (9)" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).
 2. Substituted for the words "Government" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).
 3. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

134. Penalty for unauthorised construction.—Where the construction, reconstruction or modification of any building is commenced or completed in contravention of the provisions of this Act or the rules made thereunder, the owner shall be liable, by way of penalty, to pay a sum which shall not exceed **one lakh** rupees and in the case of a continuing contravention, such further sum which shall not exceed fifty rupees per square feet every day during which the contravention continues.

135. Powers of Commissioner to regularise unauthorised construction.—(1) Where the construction, reconstruction or modification of any building is commenced or completed without any permission duly granted by the Commissioner or by any appellate or revisional authority or where such construction, reconstruction or modifications has been made otherwise than in accordance with the provisions of this Act and the rules made thereunder, or in violation of the conditions of any permission, the Commissioner may issue a notice to the owner or occupier or any person who is in-charge of the construction directing him to regulate the construction of such building in accordance with the rules and conditions imposed in the notice within a period of fifteen days from the date of receipt of such notice.

(2) On the issue of such notice, the owner or the occupier or the person in-charge of the construction shall stop the construction forthwith and apply to the Commissioner for regularisation of the construction in accordance with the rules and conditions specified in the notice issued under sub-section (1) within the time stipulated in the notice.

(3) Where any such application is so made, the Commissioner may, after scrutiny of such application in the prescribed form received together with any plan, and after satisfying himself that the construction work is in accordance with the rules, he may grant the permission after collecting necessary fee and the penalty prescribed.

(4) Where the Commissioner, on scrutiny of such application is of the opinion that the construction work which is in progress or the construction which has been completed or the construction work as proposed in the plan is in deviation of the provision of this Act, or the rules framed thereunder, he may issue another notice to the persons concerned to cause necessary modification by way of removing any existing structure or by making necessary alterations within the period specified therein :

Provided that the Commissioner may, on receipt of an application after inspection of the work, may grant an extension of time not exceeding the period prescribed if he satisfies that the applicant had sufficient cause for not carrying out the orders of the Commissioner within the said period.

(5) Where the orders of the Commissioner has been complied within the

period or the extended period, the Commissioner may, after satisfying himself, collect the necessary fee together with penalty prescribed and grant necessary building permission.

(6) If in any case where no action has been taken in pursuance of any notice issued by the Commissioner under sub-section (4) for removal or alteration or modification to any unauthorised construction within the time limit referred to in the said sub-section, the Commissioner may lock and seal the building or remove or demolish unauthorised construction. The cost of expenditure incurred by the municipality towards such removal or demolition shall be recovered from the person concerned as arrears of land revenue.

136. Power to order removal of dangerous buildings, trees, etc.—(1) Where it appears to the Commissioner at any time that any building is in a ruinous condition or is in any way dangerous or unfit for human habitation or over crowding in a building, the Commissioner may, by an order in writing, require the owner or the occupier of such building to vacate, demolish, remove such building within the time limit specified in the said order.

(2) Where it appears to the Commissioner at any time that any tree is in a ruinous condition or is in any way dangerous condition in any area of a municipality, he may by order in writing remove the tree forthwith.

(3) Where the owner or occupier of the building does not comply with the order issued under this section, the Commissioner shall take such step in relation to the building or tree as may be necessary to prevent any occurrence of danger therefrom.

(4) All expenses incurred by the Commissioner, in relation to any building or tree under this section shall be recoverable from the owner or the occupier thereof, as the case may be, as arrears of land revenue.

137. Clearing of fallen trees, structures building material, etc., in street.— If any obstruction is caused in any street by the fall of trees, structures or fences or by stacking of building material, the owner or occupier of the building concerned shall, within twelve hours of the occurrence of such obstruction or within such further period as the Commissioner may by notice allow, clear the street of such obstruction. If the owner or the occupier of the building fails to comply with the notice, the Commissioner shall clear the street of such obstruction and recover the cost of removal from the owner or the occupier as an arrear of land revenue. The Commissioner may also impose a fine not exceeding two thousand rupees for having caused such obstruction in the street.

137-A. Permission to construct swimming pool.- (1) No swimming pool shall be constructed in any place, without obtaining permission from the Commissioner.

(2) Every application for permission to construct a swimming pool shall be made to the Commissioner and shall be accompanied by such fee not exceeding rupees twenty-five thousand and such particulars as may be prescribed.

(3) On receipt of an application under sub-section (2), the Commissioner may, after making such enquiry as he deems necessary, either grant or refuse to grant the permission. Every permission granted shall be in such form and subject to such term and conditions, as may be prescribed.

(4) Where the Commissioner refuses to grant permission under sub-section (3), he shall give reasons in writing for such refusal.

(5) Every owner or occupier of a building or land in which a swimming pool is located, shall maintain the swimming pool in such manner and follow such safety norms, as may be prescribed.

(6) Any person authorized by the Government in this behalf may, subject to the provisions of section 190, enter into any building or land in which a swimming pool is located, in order to make an enquiry or inspection and may take any measure or do anything which may, in his opinion, be necessary for the purpose of maintenance of the swimming pool or for the safety of the persons using the swimming pool.

Provided that the Government shall authorize, for the purpose of this sub-section, any officer.-

(i) not below the rank of Joint Director in the Directorate of School Education, in respect of swimming pools located in the premises of schools.

(ii) not below the rank of Joint director of the Directorate of collegiate Education, in respect of swimming pools located in the premises of College and University.

Provided further that the Government may authorise different persons for different classes of buildings or land in which swimming pools are located.

137-B. 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 as may be prescribed.

(2) Every owner or occupier of a building shall provide rain water harvesting structure in the building in such manner 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, the water supply connection provided to such building shall be disconnected till rain water harvesting structure is provided.

Part-II.

Building regulation in hill stations.

138. Application of this Part.—This Part shall apply only to hill areas notified by the Government, from time to time.

139. Prohibition of construction or reconstruction of buildings, etc. without licence.—(1) No person other than the Central or State Government or local authority shall—

- (a) construct or reconstruct a building on any land ; or
- (b) put to use any agricultural land to any non-agricultural purpose ; or
- (c) carry out any engineering, mining or other allied operations on any land, within the area of the hill station without a licence granted by the Government and except in accordance with the terms and conditions specified in such licence.

Explanation.—For the purpose of the provisions of this Part, “agriculture” includes, horticulture, fruit growing, seed growing, plantation, animal husbandry (including livestock), pisciculture, sericulture and “agricultural” shall be construed accordingly.

(2)(a) When any department of the Central Government or State Government or any local authority proposes to carry out any construction or reconstruction of building on any land or put to use any agricultural land to non-agricultural purpose or carry out any engineering, mining or other allied operations on any land within the area of the hill station, the officer-in-charge thereof shall inform, in writing, the Committee for Architectural and Aesthetic Aspects constituted under section 140 (hereinafter in this Part referred to as the Committee) the intention to do so, giving full particulars thereon and accompanied by such plans and documents at least three months before commencing such activities.

(b) Where the Committee raises any objection to the pro-

posed construction, reconstruction or putting to use any agricultural land to non-agricultural purpose or the carrying out any engineering, mining or other allied operations on the ground that such proposal is not in conformity with the provisions of this Part or of the rules made thereunder or for any other material consideration, the officers of Central Government or the State Government or any local authority, as the case may be, shall—

(i) either make necessary modifications in the proposed construction or reconstruction of building or putting to use any agricultural land to non-agricultural purposes or the carrying out of any engineering, mining or other allied operations to meet the objection raised by the Committee ; or

(ii) submit such proposal together with the objections raised by the committee to the Government for approval.

(c) The Government, on receipt of such proposal together with the objection of the committee, shall in consultation with the Committee, either approve the proposal with or without modification or direct the officer to make such modification in the proposal as they consider necessary in the circumstances and the officer concerned shall be bound to make such modifications as proposed by the Government.

140. Application for licence.—(1) Every application for a licence under section 139 shall be in such form, containing such particulars and be accompanied by such plans and fee as may be prescribed and shall be submitted to the Commissioner.

(2) On receipt of an application, the Commissioner shall, within such time as may be prescribed, examine the application with reference to such building rules as may be prescribed for the purpose of this Part and forward the same to the Committee.

(3)(a) For the purpose of this Part, the Government may constitute a Committee called the Committee for Architectural and Aesthetic Aspect for all the hill stations in a district with such number of officials and non-officials and having such qualifications as may be prescribed.

(b) The term of office of the non-official members of the Committee and other matters relating to the conduct of the meeting of the said Committee including the allowances payable to the non-official members shall be such as may be prescribed.

(4) The Committee shall examine every application received from the Commissioner in all aspects with particular reference to the matters prescribed for grant of licence under this Part and forward the same to the

Government with its remarks.

141. Grant of licence.—(1) On receipt of an application from the Committee with its remarks, the District Collector if satisfied that the grant of a licence will not result in the deterioration of scenic beauty or destruction of the environment and eco-system of the hill station, may, grant a licence subject to such terms and conditions as they may think fit to impose, or refuse to grant a licence :

Provided that a licence shall not be refused unless the applicant has been given an opportunity of making his representation.

142. Grant of licence by the Commissioner in certain cases.—

(1) Notwithstanding anything contained in sections 139, 140, 141 and 150, the Commissioner shall, on receipt of an application under sub-section (1) of section 140 for construction or reconstruction of any residential building on any land within the area of the hill station having plinth area,—

(a) not exceeding two hundred and fifty square metres in the ground floor ; or

(b) not exceeding two hundred and fifty square metres in the ground floor and in the first floor in the aggregate ; or

(c) in the case of improvement or enlargement of an existing residential buildings the construction of which does not exceed two hundred and fifty square metres, the remaining area for such improvement or enlargement of such building including first floor, in the aggregate, examine such application with reference to building rules prescribed for the purpose of this Part and if he is satisfied that the grant of a licence will not result in the deterioration of scenic beauty or destruction of the environment and eco-system of the hill station, he may grant a licence subject to such terms and conditions as he may think fit to impose, or refuse to grant a licence :

Provided that the licence shall not be refused unless the applicant has been given an opportunity of making his representation.

(2)(a) Any person aggrieved by an order of the Commissioner under sub-section (1) may, within a period of sixty days from the date on which a copy of the order was communicated to him, prefer an appeal to the Government, in such form, in such manner and with such fee, as may be prescribed.

(b) On receipt of an appeal under this sub-section, the Government shall, after giving the appellant an opportunity of being heard, pass such orders thereon as they deem fit.

(c) Every order passed by the Government under this sub-

section shall be final.

143. Power to cancel or suspend licence.—(1) The Government or the Commissioner may, at anytime, cancel or suspend any licence granted under section 141 or section 142, as the case may be, if—

(a) such licence has been obtained by fraud, misrepresentation or suppression of material particulars ; or

(b) the holder of the licence has contravened any of the provisions of this Act and in particular the provisions of this Part or any rules made thereunder or any of the terms and conditions subject to which the licence was granted.

(2) Before cancelling or suspending a licence under sub-section (1), the Government or the Commissioner, as the case may be, shall give the holder of the licence, an opportunity of making his representation.

144. Period of licence.—Every licence granted under section 141 or section 142 shall be valid for a period of **five years** from the date on which it is granted and if the construction or reconstruction of a building or the user of agricultural land for non-agricultural purpose, or the engineering, mining or other allied operations for which the licence is granted, is not commenced within the said period, it shall not be commenced thereafter unless the Government or the Commissioner, as the case may be, on application made therefor has extended the period of licence.

145. Power to stop work.—(1) The Government or the Commissioner, as the case may, be may, at any time by notice in writing, direct the owner, lessee or occupier of any land in a hill station,—

(a) to stop the construction or reconstruction of any building on such land ; or

(b) to stop the user of any building or land for any purpose ; or

(c) to alter or demolish, within such time as may be specified in the notice, any building or any part thereof ; or

(d) to stop the use of any agricultural land for non-agricultural purpose ; or

(e) to stop the building, engineering, mining or other allied operations, if in the opinion of the Government or the Commissioner, as the case may be, that the construction or reconstruction of the building or part thereof, the user of the building or land or the user of any agricultural land for non-agricultural purpose or the carrying out of the building, engineering, mining or other allied operations is in contravention of any of the provisions of this Act and in particular, the provision

of this Part or the rules made thereunder or any of the terms and conditions subject to which a licence is granted under this Part.

(2) If any direction given under sub-section (1) is not complied with, within the time specified in the notice, the Government or the Commissioner, as the case may be, may have such direction carried into effect at the cost of the local authority of the hill station concerned and the amount thereof shall be recovered from the defaulter by the said local authority as if it were an arrear of land revenue and may also lock and seal the building. If deemed necessary.

145-A. Power to prohibit change of authorized use of Building.- (1)

No person shall, without prior permission of the Commissioner or otherwise than in conformity with the conditions of such permission.-

use of permit to be used, for the purpose not originally authorised; or

change or allow the change of use of building, other than that specified in the sanctioned plan.

(2) Without prejudice to any other action that may be taken against any person, whether owner or occupier, for contravention of sub-section (1), the commissioner may levy on such person such fine, not exceeding one hundred rupees per square metre per month for the area under unauthorized use throughout the period during which such contravention continued.

145-B. Power to prevent use of premises for specified purpose in particular area for environmental reasons.- The municipality or the Government or the District Collector may give notice of its or his intention, to declare that in any area specified therein no person shall, for environmental reasons stated therein, use any premises for any of the purposes specified in that notice.

145-C. completion certificate.- Every owner of a building within one month after completion of the construction of building shall apply to the competent authority for issue of completion certificate. The authority shall inspect the building and on being satisfied that the construction is as per the sanctioned plan, shall issue completion certificate within one month from the date of application.

146. Review.— (1) The Government may, on application, review any order, decision or direction made by them including the grant or refusal of a licence, if it appears to them that any such order, decision or direction or the terms and conditions of the licence should be modified, annulled or reversed and pass order accordingly.

(2) No order under this section adversely affecting a person shall be made unless that person has had a reasonable opportunity of making his representation.

(3) The Government may stay the operation of any order, decision or direction made by them including the grant of licence pending the exercise of their power under sub-section (1) in respect thereof.

(4) Every application to the Government for the exercise of their power under this section shall be made within two months from the date of which the order, decision or direction made by the Government including the grant of licence to which the application relates was communicated to the applicant :

Provided that the Government entertain an application made after the expiration of the said period of two months if they are satisfied that the applicant has sufficient cause for not making such application in time.

147. Revision by High Court.—(1) Any person aggrieved by an order of the Government under section 146 may, within a period of sixty days from the date on which a copy of the order was communicated to him, file an application for revision of such order to the High Court.

(2) In disposing the application for revision, the High Court may, confirm, cancel or vary such order.

(3) Every order passed under this section shall be final.

148. Bar of compensation.—No compensation shall be claimed by any person for any damage or loss sustained by him in consequence of—

(a) the refusal to grant any licence by the Government or the Commissioner, as the case may be ;

(b) any terms and conditions subject to which any such licence is granted ;

(c) any direction issued under section 145 ;

(d) the operation of any of the provisions of this Part or the rules made thereunder.

149. Bar of jurisdiction of Courts.—No Civil Court shall have jurisdiction to decide or deal with any question which is by or under this Part required to be decided or dealt with by the Government or the Commissioner.

150. Part to override other laws.—(1) The provisions of this Part shall have effect notwithstanding anything inconsistent therewith contained in this Act or any other law, custom, usage or contract.

(2) Save as otherwise provided in sub-section (1), the provision of this Chapter shall be in addition to, and not in derogation of, any other provisions of this Act.

151. Delegation of powers of Government.—(1) The Government may, by notification, authorise the District Collector or any other officer to exercise any of the powers vested in them under any of the provisions of this Part in respect of a hill station.

(2) The exercise of any power delegated under sub-section (1) shall be

subject to such restrictions and conditions as may be specified in the notification and subject also to control and revision by the Government.

152. Exemptions.— (1) The Government may, by order, exempt subject to such conditions, if any, as may be specified in the said order, the Central or State Government from all or any of the provisions of Part II of this Chapter.

(2) The Government may, by order, for adequate and special reasons to be recorded in writing exempt any building or class of buildings from all or any of the provisions of this Chapter.

CHAPTER IX.

Water supply and sewerage.

153. Application of this Chapter.—The provisions of this Chapter shall not apply to any municipality for which the Chennai Metropolitan Water Supply and Sewerage Act, 1978 (Tamil Nadu Act 28 of 1978) will have application.

154. Vesting of water works in municipality.—(1) All public reservoirs, tanks, cisterns, springs, fountains, wells, pumps, pipes, taps, conduits, aqueducts and other water works (not vested in Government) connected with the supply of water to the municipality whether made at the cost of the municipality or otherwise and all bridges, buildings, engines work materials and other things connected therewith and all lands (not being private property or property vested in Government adjacent and appertaining to the same), shall vest in the municipality and be subject to its control.

(2) The municipality shall maintain all existing water works intended for supply of water and it may close any such existing works and may construct any new water works or execute any of, whether within or outside the municipal limit, new water supply scheme for the supply of drinking water to the public.

Provided that no work beyond the municipal limit shall be undertaken without obtaining the prior approval of the Government.

(3) All public drains, pipes and drainage works and materials and things, appertaining thereto shall vest in the municipality and the municipality shall so far as the funds at its disposal provide sufficient system of public drains throughout the municipal areas.

155. House, drains and private cesspools.—(1) All house-drains whether within or outside the premises to which they belong and all private latrines and cess-pools within the municipality shall be under the control of the municipality but shall be kept and maintained in proper order at the expense of the owner of the premises to which the same belong and in conformity with the bye-laws made by the council in this behalf.

(2) The Commissioner shall, on application from any owner or occupier of a building or owner of a private street, arrange for connection of the applicants drain with any public drainage system maintained by the municipality on collection of such fees and in accordance with the bye-law :

Provided that the Commissioner shall provide such connection only for buildings with plans duly approved by him.

(3) No owner or occupier of any building shall allow or cause to be allowed any drainage water from any drain, latrine or from any other portion of the building under his occupation to any public street, or place where

there is a public drainage system maintained by the municipality :

Provided that where in a municipality, there is a sewerage system, every owner of a building in the municipality shall connect the sewerage disposal of the building to municipal sewerage system and shall not continue any other system of disposal already in existence in that building.

156. Entrustment of water supply and drainage work.—

Notwithstanding anything contained in any other law for the time being in force, the Government may, by order, entrust to a municipality, for the execution of any specific scheme for water supply, drainage or sewerage works and the municipality shall, for the purpose of implementation of such schemes, have all such powers, functions and responsibility as may be specified by the Government in the said order and such schemes shall be maintained by such municipality.

157. Supply of water by municipality and provisions for water meter.— (1) The municipality may supply drinking water fit for domestic consumption in the municipal area in accordance with the rules framed for this purpose.

(2) The council may specify the **charges** for supply of water at such rate and collect the same in such manner as may be prescribed, having regard to the quantum of consumption made by any person, institution or other authority.

(2-A) The council shall have the right to revise the charges every year and in case of new water supply scheme, the charges shall be collected or revised based on the expenditure incurred thereto in the manner as may be prescribed.

(3) For the purposes of determining the **charges** payable under sub-section (2) and for regulating the consumption and prevention of wastage of water, the council may fix water meter at any building or premises in any area within the municipal limits.

(4) The work relating to fixing of water meter is not required if there is lesser number of connections in a municipal area and the **charges** may be collected at such rate as may be determined by the council, from time to time, in accordance with the rules prescribed having regard to the quantum of water supplied and such **charges** may be collected up to the period of fixing such meters in that municipality.

158. Supply of water for commercial, industrial and other purposes.— The Commissioner may, subject to availability, supply water to any commercial, industrial or other purposes and collect water charges from them in accordance with the bye-laws framed by the council for this purpose :

Provided that the Commissioner shall provide such connection only for buildings with plans duly approved by him.

159. Supply of water to other neighbouring local bodies.— (1)

The council may, subject to the approval of Government, supply water to any neighbouring local bodies outside the municipal limit subject to such terms and conditions as may be determined, from time to time, by the council concerned.

(2) If any dispute arises in regard to supply of water or in the collection of water charges among the local bodies, the matter shall be referred to the Director whose decision shall be final.

(3) Where there is a sewerage system maintained by the municipality, the council shall fix the charges and security deposit for every house service connection, in accordance with the bye-laws framed for the purpose.

160. Power to disconnect water supply connection.—The

Commissioner may order disconnection of water supply connection to any premises for non-payment of water charges or property tax payable to the municipality under this Act or for any other valid reason connected with the affairs of the municipality :

Provided that the water supply shall not be disconnected without giving notice to the person concerned.

161. Prohibition of allowing or throwing any material in water sources or drainage.— (1) No person shall allow or pass or throw away

or discharge any material or any refuse, substance or trade effluent or wastage or solid waste into any water source, or drainage or sewerage maintained by the municipality, which would cause or likely to cause pollution, health hazards or nuisance or in any way prejudice to the environment or obstruct the free flow of water or the drainage system.

(2) Subject to the provisions of any other law for the time being in force, the council may make necessary bye-laws for regulating the discharge of any industrial waste, foul water or refuse into any water source or drainage in a municipal area.

161-A. Trespass on premises connected with water supply or sewerage.- (1) No person shall, without permission enter upon any land

belonging to, or vested with, the municipality along which a conduit or pipe runs or upon any premises connected with the water supply or sewerage.

(2) Without permission of the council no private building, wall or other structure shall be erected and no private street shall be constructed over any municipal water mains or drainage or sewerage mains.

(3) If any private building, wall or other structure is so erected or any private street is so constructed, the council may cause the same to be

removed and recover the expenditure for such removal as an arrear of land revenue.

162. Power to undertake municipal work in any private property and power to enter into private land.— (1) The Commissioner for the purpose of executing or maintaining any work relating to water supply, drainage, street lighting or for any other municipal work, carry any cable, wire, pipe or undertake any work to establish or maintain any system of drainage or channel of any kind, through, across, under, or over private land or building within the municipal limit :

Provided that such work shall be done causing minimum inconvenience to the owner or any occupier of such land or building :

Provided further that the Commissioner may, with the sanction of the council, pay compensation to any person for any damage sustained by him in the course of any work undertaken in pursuance of powers vested under this section.

(2) No person shall, without the permission of the Commissioner, make any connection from his land or building with any municipal cable, wire, pipe, drain or channel with any of his neighbours so as to secure any water or drainage connection or electric supply.

(3) The Commissioner may remove, demolish, alter or close any connection so made in contravention of the provisions of sub-section (2) after giving notice in this behalf.

(4) The Commissioner or any person authorised by him in this behalf may, together with his workmen, enter into any private land or building for the purpose of executing any municipal work for the purpose of dumping any soil, gravel stone or other materials in such lands after giving three days notice :

Provided that in case of emergency, the Commissioner may enter the premises or land after informing the owner or occupier in this behalf.

163. Repair of public tank, wells and other works by temporarily removing nearby residents.— The Commissioner may make arrangements to repair any tank, river bed, pond, street or any public well and while making arrangements for executing such repair or other work, the Commissioner may, to avoid imminent danger to any person residing nearby, by an order, temporarily remove them till the completion of the work.

¹[163-A. Declaration of prohibited area.—(1) Subject to the provisions of any other law for the time being in force, the Government, with

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

a view to protect water for drinking purpose drawn from any water source used or maintained by a municipality from being polluted, or to augment water supply and having regard to the location of the water source and such other factors relating thereto as may be prescribed, may, by notification in the *Tamil Nadu Government Gazette*, declare such area, as may be prescribed around such water source, as a prohibited area.

(2) Upon such declaration, no person shall sink well including bore well or set up pump-set to pump water from any source or quarry sand or carry out any development on any land in the prohibited area.

(3) The provisions of this section shall not apply to any work carried out by a municipality in connection with water source.]

164. Power to order filling in of pools, etc., which are nuisance.—(1) If in the opinion of the Commissioner,—

(a) any pool, ditch, tank, well, pond, bog, swamp, quarry-hole, drain, cess pool, pit, watercourse, or any collection of water ; or

(b) any land on which water may, at any time, accumulate or is likely to become a breeding-place of mosquitoes or in any other respect is 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, petrolize, drain or drain off the same in such manner and with such materials as the Commissioner shall direct to take such order with the same for removing or abating the nuisance as the Commissioner shall direct.

164-A. Grant of permit to sink well.- (1) No person shall, either himself or through any person on his behalf, engage in sinking any well in any area of the municipality for any purpose without obtaining a permit from the Commissioner.

Provided that this sub-section shall not apply for sinking of well for domestic purpose:

Provided further that this sub-section shall not apply to the “Scheduled area” as defined in clause (g) of section 2 of the Chennai Metropolitan Area Groundwater (Regulation) Act. 1987 (Tamil Nadu Act 27 of 1987).

(2) Any person desiring to sink a well shall apply to the Commissioner, for grant of permit for this purpose and shall not proceed with any activity connected with such sinking of well, unless a permit has been granted by the Commissioner.

(3) Every application for grant of permit shall be made in such form and contain such particulars as may be prescribed, and shall be accompanied by

such fee not exceeding ten thousand rupees, as may be prescribed.

(4) On receipt of an application under sub-section (2), the Commissioner may grant, subject to such conditions and restrictions as he may specify, a permit authorising to sink well or refuse to grant such permit.

Provided that no permit shall be refused unless the applicant has been given an opportunity of being heard.

(5) The decision regarding the grant or refusal to grant the permit shall be intimated by the Commissioner to the application within such period as may be prescribed.

(6) Any person aggrieved by the decision of the Commissioner under sub-section (5) may, within such period and in such manner as may be prescribed, appeal to such authority as may be specified by the Government, by notification, in this behalf.

(7) The owner of every well in use or disuse shall follow such safety measures, as may be prescribed.

164-B. Grant of certificate of registration to carry on business of sinking well.- (1) Every person desiring to carry on the business of sinking well in any area in the municipality shall apply to the District Collector for grant of a certificate of registration;

Provided that this section shall not apply to the "Scheduled area" as defined in clause (g) of section 2 of the Chennai Metropolitan Area Ground Water (Regulation) Act. 1987 (Tamil Nadu Act. 27 of 1987)

(2) Every application for grant of a certificate of registration shall be made in such form and contain such particulars as may be prescribed and shall be accompanied by such fee not exceeding twenty thousand rupees, as may be prescribed.

(3) On receipt of an application under sub-section (1), the District Collector may grant, subject to such conditions and restrictions as may be specified, a certificate of registration or refuse to grant the certificate of registration.

Provided that no certificate of registration shall be refused unless the applicant has been given an opportunity of being heard.

(4) The decision regarding the grant or refusal to grant the certificate or registration shall be intimated by the District Collector to the applicant within such period as may be prescribed.

(5) Any person aggrieved by the decision of the District collector under sub-section (4) may, within such period and in such manner as may be prescribed, appeal to such authority as may be specified by the Government, by notification, in this behalf.

(6) Every person carrying on the business of sinking well shall, while sinking a well or on completion of sinking a well, follow such safety measures, as may be prescribed.

Explanation – (a) “sink” with all its grammatical variations and cognate expressions includes digging, drilling, boring or deepening.

(b) “well” means a well sunk for search or extraction of ground water and includes an open well, dug well, bore well, dug-cum-bore well, tube well, filter point, collection well or infiltration gallery, but does not include a well sunk by the Government or Central Government for carrying out scientific investigation, exploration, development or management work for the survey and assessment of groundwater resources;

(c) “person” includes a company or association of individuals, whether incorporated or not.

165. Regulation or prohibition of certain kinds of cultivation.—

The council may, on the report of the Director of Public Health or any other Department of the Government, the Health Officer or the Local Medical Officer that the cultivation of any specified crop, or the use of any kind of manure or the irrigation of land in any place within the limits of the municipality is injurious to the public health, 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.

CHAPTER X.

Public health and solid wastes management.

166. Obligation to report infectious disease.— If any medical practitioner or any person notices the existence of any infectious disease or occurrence of death due to such infectious disease in any private or public hospital, nursing home or dwelling house in an area comprised in the municipality, he shall immediately inform the Commissioner, or to any officer of the municipality.

167. Power to enter and remove patient.— The Commissioner or any officer authorised by him may at any time 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. The Commissioner may, unless 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 medical institution and extend necessary medical treatment and shall take such other measures as he may think fit, to prevent the spread of such disease **by following the standard operating procedure issued by the Government, from time to time.**

168. Disinfection of building and articles.— If the Commissioner or any officer authorised by him is of the opinion that the cleansing or disinfecting of a building or 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 himself cause such building or article to be cleansed or disinfected, after giving notice to the owner of the building.

169. Power to order closure of infected building.— In the event of the prevalence of any infectious disease in any area comprised in a municipality, the Commissioner may, by notice, require the owner or occupier of any building, used for the purpose of dwelling or for public entertainment, to close such building for such period as may be specified in the said notice.

170. Power of Commissioner to prohibit use of water likely to spread infection.— (1) If the Commissioner is satisfied that the water in any well, tank, or other reservoir within the limits of the municipality is likely to be used, for drinking purposes, would endanger or cause the spread of any infectious disease, he may, by public notice, prohibit the use of such water for drinking and domestic consumption during such period as may be specified in the said notice.

(2) If it appears to the Commissioner that any public or private well or receptacle of stagnant water is likely to be injurious to public health or breeding ground to mosquitoes or offensive to the neighbourhood, he shall

cause the same to be cleaned, drained, or undertake such other protective measures as may be considered necessary by serving a notice to the owner or occupier. In default, the municipality shall carry out the work and recover the cost from the said owner or occupier as an arrear or land revenue.

(3) The Commissioner may regulate or prohibit the washing of animals, clothes or other things or fishing in any river, tank or pond within the municipal limit in the interests of public health.

171. Family welfare and small family norm.— The council shall implement, women and child welfare schemes small family norm and enforce any other health related schemes as may be entrusted by the Government to the municipality, subject to the instructions issued by the Government, from time to time.

172. Burial and burning grounds and crematoria.—(1) Every owner or person having the control of any place used as burial or burning ground or crematoria on the date of commencement of this Act, shall if such place has not already been registered, apply to the commissioner to have such place registered within such time and in such manner as may be prescribed.

(2) 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 an application made in accordance with such rules as may be prescribed.

(3) No person shall bury or burn any corpse except in a place which has been registered, licenced or provided as aforesaid.

(4) The council shall provide and maintain places to be used as burial or burning grounds or crematoria either within or outside the municipal limit and may charge and levy rents and fees for the use thereof as may be fixed by the council :

Provided that where burial or burning grounds or crematoria are to be provided outside the municipal limit, previous concurrence of the Government shall be obtained :

Provided further that the municipality shall itself undertake the burial or cremation of any unclaimed dead body at its own expense.

173. Regulation in respect of carrying or disposal of corpse.— No person shall,—

(1) (a) bury or cause to be buried any dead body in the burial ground unless 2.5 metres of depth from the surface of the ground is made and a margin of not less than 1.5 metres is allowed on both sides where the dead body is buried ;

(b) without the sanction in writing of the Judicial Magistrate

reopen a grave already occupied ; and

(c) carry through any street a corpse or parts thereof not decently covered.

(d) retain a corpse on any premises without cremating, burying or otherwise lawfully disposing off, for more than such period and in such manner, as may be prescribed.

(2) If any place whether public or private, used as a crematorium or burial ground is found to endanger public health or if any other place is found to be overcrowded with burials or for any other reason to be recorded, the Commissioner may, with the approval of the council, close such crematorium or burial ground, by the notification in the District Gazette.

(3) Where sufficient modern crematoria are available in a municipality, the council may, by notification, ban open cremation within such municipal limit.

174. Removal of dead animal.— (1) The owner or care taker of any animal in case of death of such animal in any street or in any place, shall within three hours after the death of such animal either—

(a) remove the dead animal to the place notified by the municipality ; or

(b) report the death of the animal to the municipality for removing the same.

(2) When any dead animal is removed by the municipality in pursuance of the report made under sub-section (1), the owner or caretaker of the animal shall pay such fees as may be fixed by the council.

175. Disposal of solid wastes and drainage water.— (1) It shall be the duty of the council to keep any public place clean, by adopting a system of collection of segregated waste at source, transportation, processing and disposal of solid waste scientifically in a place specifically allotted for this purpose as may be notified by the municipality, either within or outside the municipal limit.

(2) All solid waste, rubbish and other materials collected by the municipality shall be the property of the municipality. The public shall segregate the solid waste at source and store in different containers and dispose the same as prescribed in the rules. The municipality shall provide appropriate facilities for the collection, storage, recycle, process and dispose and segregated solid waste received from various sources.

(3) Where no proper drainage system is provided in the municipal limit or in any part thereof, the municipality may make necessary arrangements to

collect, transport and to treat the collected drainage water scientifically and dispose of the same in such manner as may be prescribed.

(4) Omitted

(5) While notifying the places under sub-section (4), the council shall have due regard to the following factors, namely :—

(a) sources generating garbage, health and environmental aspects ;

(b) the facility for preparation of **compost manure or bio-gas or electricity or any other product** and disposal of the same, by sale ;

(c) where preparation of compost manure is not feasible or practicable, sanitary land fill methods shall be adopted by the municipality, for the disposal of solid waste at the land fill sites in the manner as may be specified by the council ;

(d) **incineration deep burial, autoclave, multiclave, for disposal of biomedical waste generated from the hospitals, nursing homes, health care centres, diagnostic centres, medical laboratories and non-industrial hazardous waste that may be notified by the Government, from time to time ;**

(e) the feasibility of levying special charges from any person or authority in charge of buildings from which the garbage, solid waste, industrial or hazardous or infectious waste is collected ;

(f) appointing private agencies for cleaning and removing all garbage and wastage referred to in this section ;

(g) feasibility of providing collection spots and transfer areas in the municipality.

(6) **It shall be the duty of the owners and the occupiers of all land and buildings in the municipality to keep their premises neat and clean.**

(7) **The bio-medical waste from hospitals, nursing homes, health care centres, clinics and diagnostic laboratories shall not be mixed with municipal solid waste.**

(8) **The municipality shall establish a separate system for plastic waste management including scientific proceeding and disposal as may be prescribed.**

(9) **The municipality shall require the manufacturers or sellers of electrical and electronic materials to establish collection centre or a collection point or both, either individually or jointly, to collect, dispose or recycle the e-waste as may be prescribed.**

(10) The municipality shall collect the construction and demolition waste arising out of a new construction, modification and alteration of buildings separately and store in a specified area or process it as per the rules as may be prescribed. The council shall levy fees or charges from every construction and demolition waste generator for collection, transportation, processing and disposal as may be prescribed.

(11) Any premises having insanitary latrines shall be demolished by the municipality and recover the expenditure for such demolition as an arrear of land revenue.

(12) No person shall spit in street, public building or in any other public place.

176. Introduction of modern methods for clearance of solid waste in municipality.— (1) The council may implement modern methods for collection, storage, transportation, scientific processing and disposal of solid waste as may be prescribed.

(2) The council may collect, at such rates as may be prescribed, special conservancy charges from any owner or occupier of any building ¹[used for residential purposes or for public purposes] or for commercial or for industrial purposes or used as a nursing home, hospital or the like taking into account the services rendered by the municipality to such places.

(3) The bulk waste generators shall establish their own processing facility for disposal of solid waste generated from their premises. In default, the council may arrange for handling such waste generated by the bulk waste generators by collecting such fee as may be prescribed.

177. Removal of garbage.— (1) Where any garbage is dumped by any person or institution in any street, or in any other receptacle other than that provided for dumping of such garbage, the Commissioner may arrange for the removal of the same on payment of such sum as may be fixed for each occasion in accordance with such procedure as may be prescribed.

(2) The Commissioner may require in writing the owner or the occupier of any premises used,—

- (i) as a factory, workshop or where any manufacturing process is carried on, or
- (ii) as a trade premises, shop, market or slaughter house, or
- (iii) as a hotel, eating house, or restaurant, or
- (iv) as a clinic, hospital or nursing home, or

1. Substituted for the words "used for public purposes" by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

- (v) as a warehouse or godown, or
- (vi) as a public resort, or lodging house, or
- (vii) as a marriage hall or shopping mall, or
- (viii) as a religious place.

to remove the rubbish, filth, trade refuse, special wastes, hazardous wastes or excrement or polluted matters which are accumulated in large quantities in such places at such time and in such trailers or receptacles and by such routes as may be specified in the notice to a depot or place provided by the municipality.

(3) If the owner or occupier of any premises referred to in sub-section (2) fails to remove as specified in the notice issued under sub-section (2), the Commissioner may arrange for the removal of the same on such fees, as may be determined by the council :

Provided that such fees shall not be less than such unit cost of removal of solid waste (including the cost for debt servicing, depreciation and other charge, if any, of vehicles or vessels or means for removal) as the council may determine, from time to time.

(4) No person or owner or occupier of any land or building shall litter or deposit solid waste or allow any filth to flow at any public place or open land or otherwise dispose of the carcass other than the place specified therefor.

(5) The municipality shall arrange for disposal of solid waste generated from the religious places where a temple, mosque, church, mutt, or any other place of religious importance, or institution or any place used for religious purpose or fairs, festivals, mass events, exhibitions held within the municipal limit based on the request in writing from the person having control over such places with such charges as may be determined by the council.

(6) The council shall levy user charges from all the waste generators within the limit of municipality for disposal of solid waste.

(7) No person shall commit a nuisance by relieving himself or defecate or urinate in any street or public place.

(8) The Commissioner shall levy spot fine as determined by the council, from time to time, on the defaulters. Such spot fines may be collected by officers, not below the rank of Sanitary Inspector duly authorized by the municipality in the behalf.

178. Legal action against persons or industrial units for non removal of solid wastes or debris.— (1) If in the opinion of the Commissioner, a large quantity of solid waste is dumped by any industrial unit, trade or business organisation in any public street or place or where the owner of a building during the construction of such building or otherwise

dump such large quantity of debris, the person in-charge of such industrial unit or trade or business organisation or the owner of the building, as the case may be, shall remove the solid waste or debris from such public place within such time and in such manner as may be notified by the council.

(2) In case where the industrial unit or trade or business organisation or the owner referred to in sub-section (1) fails to remove the solid waste or debris in the manner specified under that sub-section, the Commissioner may, after intimation to the person concerned, cause such solid waste or debris to be removed and collect the expenses incurred for the removal of solid wastes or debris at such rate and in such manner as may be determined by the council.

(3) Where any industrial unit, trade or business organisation or any owner referred to in sub-section (1) violates any of the provisions of that sub-section continuously, for such wilful non-compliance, such industrial unit, trade or business organisation or the owner of the building shall be liable to be punished with the penalty provided for under this Act.

Explanation.—For the purpose of this section, wilful non-compliance shall mean the failure to comply with the provision of sub-section (1) by any industrial unit, trade or business organisation or the owner referred to in that sub-section, as the case may be, for more than three occasions.

¹[178-A. Declaration of litter-free zone.—(1) The council may, by notification in the *District Gazette*, declare any area, within the limits of the municipality, as a litter-free zone.

(2) Upon such declaration, no person shall allow or pass or throw away any refuse, substance, trade effluent, wastage, solid waste, rubbish or garbage into any litter-free zone except into the receptacle provided in that area.

(3) Where any person violates any of the provisions of sub-section (2), the Commissioner may impose a fine not exceeding rupees five hundred :

Provided that no fine under this sub-section shall be imposed unless the person affected has had a reasonable opportunity of showing cause against such imposition.]

179. Applicability of Tamil Nadu Act III of 1939.—Without prejudice to the provisions contained in the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939), for the purpose of enforcing the provisions of this Act relating to public health and other matters connected therewith, the Commissioner or any officer authorised by him in this behalf, may apply all or any of the provisions contained in the Tamil Nadu Public Health Act,

1. Inserted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

1939 (Tamil Nadu Act III of 1939) and the provisions contained in the said Public Health Act shall mutatis mutandis apply in relation to matters covered under this Act.

CHAPTER X-A.

Faecal Sludge and Septage.

179-A. Definitions.— For the purpose of this Chapter.-

(a) “disposal facility” means the arrangement made for the scientific treatment and disposal of faecal sludge and septage, as may be prescribed.

(b) “licencing authority”, in relation to.-

(i) a town panchayat, means the Executive Officer of the town panchayat;

(ii) a municipal council or municipal corporation, means Commissioner of the municipal council or municipal corporation.

(c) “faecal sludge” means raw or partially digested, in a slurry or semi solid form, of combinators of excrete and black water, with or without grey water;

(d) “licencee” means any person who holds a licence granted under this Chapter.

(e) “septage” means the liquid and solid material, that has accumulated or is contained, in a septic tank or cesspool;

(f) “specified vehicle” means a vacuum truck or such other vehicle equipped with motorised pumps and storage tank of such specification, as may be approved, from time to time under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), for collecting and transporting faecal sludge and septage;

(g) “worker” means any person engaged by a licence for collection, transportation and disposal of faecal sludge and septage.

179-B. Licence for collection, transportation of faecal sludge and septage.— (1) No person shall collect, transport or ispose faecal sludge or septage from any building whether used for residential or commercial or institutional purposes, within the municipal limits without a valid licence.

Provided that no such licence is necessary for the collection, transportation and disposal of faecal sludge or septage by any local authority or statutory board of the Government.

(2) Any person who intends to collect, transport or dispose faecal sludge or septage shall apply to the licencing authority for grant of licence in such form, containing such particulars, documents and with such fee not exceeding two thousand rupees, as may be prescribed.

(3) Within thirty days from the date of receipt of an application under sub-section (2), the licencing authority may either grant the licence subject to such terms and conditions, as may be prescribed or refuse to grant licence, by recording the reason therefor.

(4) The licence granted under sub-section (3) shall be valid for a period of two years from the date of issue.

(5) Application for renewal or licence shall be made to the licencing authority, thirty days before the date of its expiry, in such Form together with such fee not exceeding two thousand rupees, as may be prescribed.

(6) The time limit and procedure contained in sub-section (3) shall equally apply for renewal of licence.

179-C. Removal of faecal sludge and septage by owner or occupier.— The owner or occupier, as the case may be, of a building or part thereof located within the municipal limits shall.-

(a) ensure construction of the septic tank or such on-site sanitation system conforming to the requirements of the National Building Code, 2016.

(b) conduct regular desludging as per the design and operations requirement of the septic tank or the on-site sanitation system as per the National building Code, 2016.

(c) ensure that no person other than a licensee is engaged or caused to be engaged for the collection, transportation or disposal of faecal sludge and septage from his building.

(d) ensure that no person is engaged or employed, either directly or indirectly for hazardous cleaning of a septic tank or on-site sanitation system, as prohibited in the Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013 (Central Act 25 of 2013)

179-D. Duties of a licensee.— Every licensee shall.-

(a) follow the terms and conditions in regard to the time, route and decantation place, as may be specified in the licence.

(b) pay decantation fee not exceeding five hundred rupees per trip as may be prescribed, for usage of the disposal facility or the decantation place;

(c) maintain a log book in the prescribed format for recording of each trip undertaken for collection, transportation and disposal of faecal sludge and septage and submit it to the licencing authority before the 10th day of every quarter in year.

(d) ensure that the specified vehicle is equipped with a Global Positioning System as may be prescribed and also ensure that the Global Positioning System instrument is functional and transmitting data without any interruption.

179-E. Monitoring of dislodging operations and prohibition of unsafe disposal.— (1) The licencing authority shall notify in the District Gazette and upload in the website or portal.-

(a) the places for decanting the faecal sludge or septage.

(b) the list of licences and update them periodically; and;

(c) a mechanism for filling complaints or reporting violations against the licencees.

(2) In the event of receipt of information of spillage of septage, the licencing authority shall immediately direct the licensee or the person in-charge of the specified vehicle to take action to contain the septage, minimise the environmental impact and remove all septage immediately from the site of spillage.

(3) The licencing authority shall appoint such officers not lower in rank than that of Sanitary Inspector, to monitor the activities of the licencees within the municipal limits by means such as inspection or Global Positioning System fitted in the specified vehicles, to prevent disposal of faecal sludge and septage in places other than those identified for decanting.

179-F. Penalties.— If any person contravenes or fails to comply with, any of the provisions of this Chapter or the rules made under this Act or of the terms and conditions subject to which the licence has been granted, shall be punishable for the first offence with fine, which may extend to twenty five thousand rupees and for the second or any subsequent offence, which may extend to fifty thousand rupees.

179-G. Power to suspend or cancel licence.— (1) The licencing authority may suspend the licence, if the licensee commits breach of any of the terms and conditions of licence or any of the provisions of this Chapter.

(2) The licencing authority may cancel the licence, if the licensee is imposed with penalty for the second offence under this Chapter.

Provided that before passing an order of cancellation of licence, an opportunity of making a representation within a period of fifteen days shall be given to the licensee.

179-H. Power to seize and confiscate vehicles, articles, etc.—

(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, where an offence under this Chapter is believed to have been or is being committed, any officer, not lower in rank than that of a Tahsildar in Revenue department in the case of a town panchayat, the commissioner in the case of a municipal council and any officer not lower in rank than that of an Assistant Commissioner in the case of a municipal corporation, may seize any vehicle or other articles including motor, pump, tube, tool or equipment used for the commission of such offence and shall without unreasonable delay, produce the same before the officer, authorised in this behalf by the Government.

(2) Where any such vehicle or other article is produced before the authorised officer and if he is satisfied that an offence under this Chapter

has been committed, the authorised officer may, whether or not prosecution is instituted for such offence, he may, without prejudice to any other penalty to which the offender is liable under this Chapter, order confiscation of the vehicle or the articles so seized:

Provided that before passing an order of confiscation, the owner or the person from whom such vehicle or article is seized, shall be given-

notice in writing informing him of the grounds on which it is proposed to confiscate.

An opportunity of making a representation in writing and an opportunity of being heard in the matter.

(3) Where the authorised officer, after passing an order of confiscation under sub-section (2), is of the opinion that it is expedient in the public interest so to do, he may order the confiscated vehicle or the articles, to be sold by public auction.

(4) Where any confiscated property is sold under sub-section (3) and where the order of confiscation made under this section is set aside or annulled by an order under section 179-I, the proceeds of such sale, after deduction of the expenses of, or incidental to, such auction, shall be paid to the owner thereof or to the person from whom it was seized, as may be specified in such order.

179-I. Appeal.— (1) Any person aggrieved by an order made under this Chapter may appeal within such period and in such manner, and to such authority as may be prescribed.

(2) In deciding the appeal, the authority specified under sub-section (1) shall follow such procedure, as may be prescribed, and the decision of such authority on such appeal shall be final and shall not be called in question in any Court of law.

CHAPTER XI.

Procedure and miscellaneous.

180. Penalties.— Save as otherwise provided in this Act, any person who contravenes any of the provisions of this Act or the rules, bye-laws or regulations made or any order or direction issued thereunder, shall, on conviction, be punishable with fine which may extend to **twenty five** thousand rupees and in the case of continuing contravention with an additional fine which may extend to **one thousand** rupees for every day during which such contravention continues after conviction for the first such contravention :

Provided that in the absence of special and adequate reason to the contrary to be recorded in the judgment of the Court, the fine shall not be less than five hundred rupees.

180-A. Penalty for sinking well without permit or registration.— Whoever contravenes any of the provisions of section 164-A or 164-B or the rules made thereunder shall, on conviction, be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and with fine which may extend to fifty thousand rupees.

181. Liability of Chairperson, Deputy Chairperson, councillor, Commissioner, officer and employee for any loss, waste or misapplication.— (1) The Chairperson, Deputy Chairperson, councillor, Commissioner or any officer or employee of the municipality shall be liable for the loss, waste or misapplication of any money or other property owned by or vested in the municipality, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct and a suit for compensation may be instituted against such Chairperson, Deputy Chairperson, councillor, Commissioner, officer or employee of the municipality 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.

182. Imprisonment in default of payment and application of costs, etc.— (1) in case any fine or costs imposed or assessed by a Judicial Magistrate under this Act or under any rule or bye-law made thereunder, has not been paid, the Judicial 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 or assessed by a Magistrate under this Act or under any rule or bye-law made thereunder, shall be recoverable by such Magistrate under the Code of Criminal

Procedure 1973 (Central Act 2 of 1974), as if it were a fine and the same shall, except in the case of fine, on recovery be paid to the municipality to be applied for the purposes of this Act.

183. Sanction for prosecution of Chairperson, Deputy Chairperson, councillor, Commissioner or any officer or employee of municipality.— Where the Chairperson, Deputy Chairperson, or councillor or Commissioner or any officer or employee of the municipality 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—

(i) in the case of Chairperson, Deputy Chairperson, councillor and Commissioner, the Government ; and

(ii) in the case of an officer or an employee of the municipality, the Director or the Commissioner, as the case may be.

184. Chairperson, Deputy Chairperson, councillor, Commissioner, officer and employee to be public servants.—The Chairperson, Deputy Chairperson, councillor, Commissioner and officers and employees of the municipality who are entrusted with the execution of any function under this Act acting or purporting to act in pursuance of any of the provisions of this Act or the rules or the bye-laws or the regulations made thereunder shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

185. Exercise of powers of Police Officers by municipal officers and employees.— The Government may empower any officer or employee of a municipality to exercise the powers of a Police Officer for the purpose of this Act and the rules made there-under.

186. Cognizance of offences.— No Court shall take cognizance of any offence against this Act, or any rule, bye-law, regulation or order made under it whether committed within or outside the municipal limit unless, a complaint is made by the police or the Commissioner or by a person expressly authorised in this behalf by the council.

186-A. Compounding a offences.— (1) Any offence punishable under this Act or rules or bye-laws made thereunder either before or after institution of prosecution, may be compounded by the commissioner, on payment by that person, for credit to be municipality of such sum as the Commissioner may specify.

Provided that the fine amount shall not exceed the amount of fine specified under this Act or rules or bye-laws made thereunder.

(2) Where an offence is compounded under sub-section (1), no proceeding or further proceeding, as the case may be, shall be taken against the offender in respect of such offence so compounded, and the offender, if in custody, shall be released forthwith.

187. Protection of action taken in good faith.—No suit, prosecution or other legal proceeding shall lie against the Government or the Chairperson, Deputy Chairperson, councillor, Commissioner or officer or any employee of the municipality for anything which is in good faith done or intended to be done in pursuance of this Act or of any rule, bye-law or regulation or order made thereunder.

188. Offences by companies.—(1) Where an offence against any of the provisions of this Act or any rule, bye-law or regulation made or any order or direction issued thereunder has been committed by a company, every person, who, at the time the offence was committed, was in-charge of, and was responsible to the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where any such offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer, shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purpose of this section,—

(a) a “*company*” means any body corporate and includes a trust, a firm, a society or other association of individuals, and

(b) “*director*” in relation to—

(i) a firm, means a partner in the firm ;

(ii) a society, a trust or other association of individuals, means the person who is entrusted under the rules of the society, trust or other association, with the management of the affairs of the society, trust or other association, as the case may be.

189. Injunctions not to be granted in election or assessment proceedings.— 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
- (c) preparation, revision or amendment of assessment book.
- (d) execution of city sanitation or treatment plant or composting centres; or
- (e) eviction of encroachment in municipality lands.

190. Power of entry to inspect, survey or execute work.—The Commissioner or any person authorised by him in this behalf may enter into any building or land with or without assistance of 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, bye-law, regulation or order made under it, or where 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) no such entry shall be made after sunset or before sunrise ;
- (b) no place used as a dwelling house or no part of a public building which is used as dwelling house shall be entered without giving twenty-four hours previous notice of the intention to make such entry ; and
- (c) such inspection shall be made in so far as it is practicable ensuring privacy to the female members residing in such dwelling house.

191. Payment of compensation for damage to municipal property.— 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, bye-law, order 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 municipality, 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 an 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.

192. Prohibition against removal of any municipal property.—

(1) 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, bye-law or regulation or order made thereunder.

(2) No person shall, without authority in this behalf, remove, destroy, deface or otherwise obliterate any notice or name board exhibited by or under the orders of the council or the Commissioner.

(3) No person shall, without any permission from the Commissioner, remove earth, sand, or other materials from any land vested in the municipality or river bank, canal, backwater or watercourse (not being private property) or in anyway obstruct the same.

193. Prohibition against obstruction of municipal authorities, officers or employee of municipality and contractors.— No person shall obstruct or in any way disrupt the council, the Chairperson, Deputy Chairperson, councillor, Commissioner, employee of the council or officers or any person with whom a contract has been entered into on behalf of the municipality in the performance of his duty or of anything which he is empowered or required to do by virtue of or in consequence of this Act or of any rule, bye-law or regulation or order made thereunder.

194. Method of serving document.—(1) When any notice or other document is required by this Act, or by any rule, bye-law, regulation or order made thereunder to be served on or sent to any person the 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 municipal area and his address elsewhere is known to the Commissioner, by sending the same to him by registered post **or publishing in the newspaper or website** ; 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 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 services or sending by registered post or publishing in the newspaper or website.

195. Power of person conducting election and other inquiries.— All persons authorised by rule to conduct inquiries 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 Summons 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.

196. Summons to attend and give evidence or produce documents.— 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.

197. Power to remove difficulties.—(1) If any difficulty arises in giving effect to the provisions of this Act as amended by the Tamil Nadu Urban Local Bodies (Amendment) Act, 2022, the Government may, by order published in the *Tamil Nadu Government Gazette*, make such provisions, not inconsistent with the provisions of this Act as amended by the Tamil Nadu Urban Local Bodies (Amendment) Act 2022 as appear to them to be necessary or expedient for removing the difficulty :

Provided that no such order shall be made after the period of two years from the date of commencement of the Tamil Nadu Urban Local Bodies (Amendment) Act 2022.

198. Power to make rules.— (1) The Government may make rules for carrying out all or any of the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(i) the principles to be followed in regard to the exclusion of any local area from or inclusion of local area in a municipality under clause (a) of sub-section (2) of section 3 ;

(ii) the adjudication of disputes arising out of election under this Act ;

(iii) all matters relating to the conduct of election not expressly provided for in this Act including deposits to be made by the candidate standing for election and the conditions under which such deposits may be forfeited and to conduct of inquiries and the decision of disputes relating to electoral roll ;

(iv) as to the interpolation of the Chairperson, Deputy Chairperson, and councillors of the municipality and the moving of resolutions at meetings ;

(v) as to the constitution of committees of the municipality and the delegation of functions to such committees ;

(vi) providing for the procedure to be followed at meetings of the municipality and at committees thereof and for the conduct of business and the number of members which shall form a quorum at any meeting ;

(vii) as to the powers of the municipality and its chairperson and committees thereof with respect to the incurring of expenditure and the powers and duties of the Commissioner ;

(viii) providing for the travelling and other allowances of the Chairperson, Deputy Chairperson, and councillors and of member of the committees of the municipality ;

(ix) as to the delegation of any function of a municipality to the Chairperson, Deputy Chairperson, and councillor of municipality or any servant of the municipality ;

(x) for the investment of the moneys of the municipality and for the manner in which such moneys may be drawn upon ;

(xi) as to the estimates of receipts and expenditure, returns, statements and reports to be submitted by municipality ;

(xii) as to the preparation of plans and estimates for works and the power of various authorities to accord technical or administrative sanction to estimate ;

(xiii) as to the powers of auditors to disallow and surcharge items, appeals against orders of disallowance or surcharge and recovery of sums disallowed or surcharged ;

(xiv) as to 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 ;

(xv) as to the conditions on which property may be acquired by a municipality or on which property vested in or belonging to a municipality may be transferred to Government Departments by sale, mortgage, lease, exchange or otherwise ;

(xvi) as to the conditions on which and the mode in which contracts may be made by or on behalf of municipality ;

(xvii) the form in which, the terms and conditions subject to which and the period for which a licence under section 102 may be granted ;

(xviii) the fee to be paid in respect of any application for grant or renewal of licence and for appeal under this Act ; and

(xix) any other matter which is required to be or may be prescribed under this Act.

(3) While making rules under this section, the Government may make different provisions which would be applicable to the municipalities as grouped below :—

A. Group-Chennai Municipal Corporation ;

B. Group-Municipal Corporation other than Chennai and Special Grade Municipalities ;

C. Group-Selection Grade and First Grade Municipalities ;
and

D. Group-Second Grade Municipalities and all grades of Town Panchayat.

(4) All rules made under this Act shall be reviewed by the Government at least once in every ten years and necessary alterations and modifications be made to meet the prevailing contingencies and for updating the said rules.

(5) (a) All rules made under this Act 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 date on which they are published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, shall come into force on the date on which they are published.

(c) Every rule made under this Act, and every order issued under section 197 shall, as soon as possible after it is issued, be placed on the table of the Legislative Assembly, and if, before the

expiry of session in which it is so placed or the next session, the Assembly makes any modification in any such rule or order or the Assembly decides that the rule or order should not be made or issued, the rule or order 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 order.

199. Regulations and bye-laws to be framed by the council.—

(1) The council may, with the approval of the Director, make bye-laws and regulations in relation to any of the matters expressly provided for in this Act and also for matters connected with the administration of the municipality not inconsistent with the provisions of this Act and the rules framed thereunder and the instructions issued by the Government, from time to time.

¹[(2) The council may also make provision in the bye-laws and regulations to impose fine not exceeding rupees five thousand for violation of such bye-laws and regulations in accordance with such rules as may be prescribed.]

Before its substitution, section 199(2) reads as follows :

(2) The council may also provide penalties in the bye-laws and regulations, and for violation of such bye-laws and regulations in accordance with the rules framed under this Act.

(3) All bye-laws and regulations made under this Act shall be published in such manner as may be prescribed.

(4) If the council has failed to make any regulation or bye-laws or if the regulation or bye-laws made by it are not in the opinion of the Government adequate, the Government may by an order direct the council to follow the guidelines specified therein and the council shall give effect to such decision.

(5) When any bye-law or regulation has been made under this Act, such bye-law or regulation shall be published in the *District Gazette* in Tamil and shall come into force on the date of such publication in Tamil.

200. Repeal and saving.—(1) The following Acts are hereby repealed, namely :—

(a) the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919) ;

(b) the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) ;

1. Substituted by the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999 (Tamil Nadu Act 54 of 1999).

(c) the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) ;

(d) the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) ;

(e) the Tiruchirappalli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994) ;

(f) the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 28 of 1994) ;

(g) the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994) ;

(h) the Tamil Nadu Places of Public Resort Act, 1888 (Tamil Nadu Act II of 1888) in its application to municipality ;

(i) the Tamil Nadu Parks, Play-fields and Open Spaces (Prevention and Regulation) Act, 1959 (Tamil Nadu Act 26 of 1959) in its application to municipality ; and

(j) the Tamil Nadu Elementary Education Act, 1920 (Tamil Nadu Act VIII of 1920) in its application to municipality.

(k) the Tiruppur City Municipal Corporation Act, 2008 (Tamil Nadu Act 7 of 2008)

(l) the Erode City Municipal Corporation Act, 2008 (Tamil Nadu Act 8 of 2008)

(m) the Vellore City Municipal Corporation Act, 2008 (Tamil Nadu Act 26 of 2008)

(n) the Thoothukudi City Municipal Corporation Act, 2008 (Tamil Nadu Act 27 of 2008)

(o) the Thanjavur City Municipal Corporation Act, 2013 (Tamil Nadu Act 24 of 2013)

(p) the Dindigul City Municipal Corporation Act, 2013 (Tamil Nadu Act 26 of 2013)

(q) the Hosur City Municipal Corporation Act, 2019 (Tamil Nadu Act 10 of 2019)

(r) the Nagercoil City Municipal Corporation Act, 2019 (Tamil Nadu Act 11 of 2019)

(s) the Avadi City Municipal Corporation Act, 2019 (Tamil Nadu Act 24 of 2019)

(t) the Cuddalore City Municipal Corporation Act, 2022 (Tamil Nadu Act 1 of 2022)

(u) the Kancheepuram City Municipal Corporation Act, 2022

(Tamil Nadu Act 2 of 2022)

(v) the Sivakasi City Municipal Corporation Act, 2022 (Tamil Nadu Act 3 of 2022)

(w) the Karur City Municipal Corporation Act, 2022 (Tamil Nadu Act 4 of 2022)

(x) the Tambaram City Municipal Corporation Act, 2022 (Tamil Nadu Act 5 of 2022)

(y) the Kumbakonam City Municipal Corporation Act, 2022 (Tamil Nadu Act 6 of 2022)

(z) the Tamil Nadu Urban Local Bodies (Suspension of Operation) Act, 2000 (Tamil Nadu Act 33 of 2000)

(2) Upon such repeal, the provisions of sections 8 and 18 of the Tamil Nadu General Clauses Act, 1891 (Tamil Nadu Act I of 1891) shall apply.

(3) Notwithstanding such repeal,—

(a) any person holding office immediately before the date of the commencement of the Tamil Nadu Urban Local Bodies (Amendment) Act, 2022 as Chairperson, Deputy Chair-person or councillor of any municipality under the relevant Acts referred to in sub-section (1) shall, on such commencement, continue to hold the said office until the expiry of the term of office for which he has been elected and he shall exercise all powers and perform all duties conferred on such Chairperson, Deputy Chair-person or councillor by or under the provisions of this Act ;

(b) any committee constituted under the relevant Acts referred to in sub-section (1) shall be deemed to have been constituted under this Act and functioning immediately before the date of the commencement of this Act, shall continue to function and exercise such powers and perform such duties conferred by or under the relevant Acts, referred to in the said sub-section (1) until they are re-constituted or dissolved under this Act ;

(c) all rules, bye-laws, notifications, notice, orders, directions or any other proceedings issued and schemes framed and works sanctioned by the Government or the municipality concerned immediately before the date of the commencement of this Act shall so far as they are not inconsistent with the provisions of this Act, continue to be in force and be deemed to have been issued or framed or sanctioned under the provisions of this Act until they are superseded or modified or reissued under the provisions of this Act;

(d) all property whether movable or immovable and all rights

and interest of whatsoever kind owned by or vested in or held in trust, by any municipality immediately, before the date of the commencement of this Act as well as liabilities legally subsisting shall stand transferred to, and vest in that municipality which is deemed to have been constituted under this Act ;

(e) all things done, made, instituted, executed and appointed by the municipal corporations, municipalities, town panchayats under the relevant Acts referred to in sub-section (1) before the commencement of this Act shall be deemed to have been done, made, instituted, executed or appointed, as the case may be, by the municipal corporations, municipalities and town panchayats deemed to have been constituted under the provisions of this Act.
