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(1931) 09 MAD CK 0002

In the Madras High Court

Municipal Council — APPELLANT

Vs

Kashi Munuswami Mudaliar — RESPONDENT

Date of Decision : 02-09-1931

Acts Referred:

Citation : AIR 1932 Mad 1 : (1931) 34 LW 911

Hon'ble Judges : Madhavan Nair, J

Bench : Division Bench

Judgement

Madhavan Nair, J.—In this case we are of opinion that the Municipality had no jurisdiction to levy the tax in question since the notification

contemplated by Section 80, District Municipalities Act, has not been published by the Municipality. Under this section a notification specifying the

rate at which the tax will be levied will have to be published before levying the tax. In the notification, Ex. 2, in this case no specific rate leviable is

mentioned. On the other hand it calls for objections. We therefore agree with the lower Court in holding that Ex. 2 cannot be treated as the final

notification contemplated by Section 80.

2. As the Municipality had no jurisdiction to levy the tax, the other question raised with reference to the correctness of the decision in the Madura,

etc., Devas-thanams v. Madura Municipal Council AIR 1928 Mad. 569 does not arise for consideration.

3. The civil revision petition is dismissed with costs.

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