

(1931) 09 MAD CK 0019
In the Madras High Court

The Municipal Council

APPELLANT

Vs

Kachi Munuswami Mudaliar

RESPONDENT

Date of Decision : 22-09-1931

Acts Referred:

Citation : 136 Ind. Cas. 346 : (1932) 62 MLJ 175

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 of the 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. II, 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. II 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., Devasthanams v. The Madura Municipal Council ILR (1928) 51 M. 301 : 54 M.L.J. 625 does not arise for consideration.

3. The Civil Revision Petition is dismissed with costs.