IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947

WP(C) NO. 18782 OF 2024

PETITIONER :

SISTER SUPERIOR, ST. VINCENT DE PAUL CONVENT,
AGED 51 YEARS,
OLLUR, THRISSUR, REP. BY SR. SOPHIA,
D/O.INASHU (LATE), SISTER SUPERIOR,
ST. VINCENT DE PAUL CONVENT,
OLLUR, PIN – 680 306

BY ADVS.
J.JULIAN XAVIER
FIROZ K.ROBIN
JOSE. V.V. (THENGATHARA)
ROY JOSEPH
ANIES MATHEW
NIRMAL KURIEN EAPEN
JOSEPH JOSE
CHRISTEENA AUGUSTINE
RAJU JOSEPH (SR.)

RESPONDENTS :

1 **THRISSUR MUNICIPAL CORPORATION,**
REPRESENTED BY ITS SECRETARY,
OFFICE OF THE MUNICIPAL CORPORATION,
KURUPPAM, THEKKINKADU MAIDAN,
THRISSUR, PIN – 680 001

2 **THE SECRETARY,**
THRISSUR MUNICIPAL CORPORATION,
OFFICE OF THE MUNICIPAL CORPORATION,
KURUPPAM, THEKKINKADU MAIDAN, THRISSUR,
PIN – 680 001

**3 STATE OF KERALA,
REP. BY ITS SECRETARY,
LOCAL SELF GOVERNMENT DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM,
PIN – 695 001**

**BY SRI.SANTHOSH P.PODUVAL, SC
BY SMT.DEEPA K.R., SPL.GOVERNMENT PLEADER**

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04.03.2025, THE COURT ON 10.04.2025 DELIVERED THE FOLLOWING :

"C.R."

BECHU KURIAN THOMAS, J.
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W.P.(C).No.18782 of 2024
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Dated this the 10th day of April, 2025

JUDGMENT

Petitioner seeks for a declaration that the levy and collection of property tax without fixing the rate of tax as per the mandate of Section 233 of the Kerala Municipality Act, 1994 (for short 'the Act') and its Rules is without any authority of law. Petitioner also seeks to quash Ext.P12 demand notice and a direction not to collect property tax for its building under the category of 'Special Residential' apart from a further direction to refund the amounts paid towards such tax.

2. Petitioner represents a convent for nuns of the Christian faith under the Congregation of Mother of Carmel. The building used as the residence for aged nuns and other sisters of charity is the subject matter of this writ petition. According to the petitioner, the convent had been paying property tax to the respondent Corporation, without any default. However, when the demand was enhanced exorbitantly and the basis for such a demand was not revealed, except for an oral statement that petitioner's building falls within the category of 'Special Residential', this writ petition was filed.

3. Sri. Raju Joseph, the learned Senior Counsel, as instructed by Sri. Firoz K. Robin, the learned counsel for the petitioner, submitted that

neither the Act, nor the Kerala Municipality (Property Tax, Service Cess and Surcharge) Rules, 2011, (for short 'the Rules'), prescribe a category called the ‘Special Residential Building’ and hence imposition of property tax under such a category is without authority. Apart from the above, it was also contended that the minimum and maximum limits of rates of basic property tax has to be fixed by the Government every five years, as per section 233(4) of the Act and if it is not so fixed, at the end of the fifth year, there cannot be any levy of such tax from the expiry of that period till the limits are revised. It was also submitted that the limits of property tax as per section 233(2) of the Act was fixed in 2011 and until it was revised in 2023, there could not have been any levy or collection of tax from 01.04.2016. Subsequent revision of the limits, according to the Senior Counsel, was effected by Ext.P1 Notification dated 01.04.2023, and hence collection of property tax during that period is hit by Article 265 of the Constitution of India, as being one without authority.

4. Smt.Deepa K.R., the learned Special Government Pleader relying upon the counter affidavit filed on behalf of the second respondent submitted that the Government had notified the minimum and maximum rates of basic property tax as per a Gazette Notification dated 14.01.2011 and the Rules were also notified on the said date itself with effect from 01.04.2013. However, according to the third respondent, since the various Municipalities and Corporations had not completed the procedural formalities, demands could not be made immediately and hence a Government Order was issued, permitting the local authorities to levy the revised property tax with effect from 01.04.2016 instead of 01.04.2013, considering the time consuming

background work. Controverting the contentions of the petitioner, it was submitted that Section 233(4) of the Act is only an enabling provision by which the Legislature can revise the rates of basic property tax to enhance the previous rates and it cannot be treated as a restriction to collect tax if such revision is not carried out. It was further submitted that property tax being the main source of income for the Local Self Government Institutions, various beneficial projects depend upon such tax collection and the entire financial planning of the Municipalities will be affected if the interpretation suggested by the petitioner is accepted.

5. Sri. Santhosh P.Poduval, the learned Standing Counsel, after referring to the statement and the affidavit filed by the respondent Corporation, contended that, pursuant to the amendment and notification of the Government fixing the minimum and maximum rates of property tax, by a resolution dated 21.10.2011, the Thrissur Corporation had complied with all the procedural formalities. It was also argued that the occupancy certificate issued to the petitioner on 26.04.2019 categorized its building as a 'Special Residential' building and hence the assessment was made at Rs.50/- per sq.m. treating it as an assembly building and the property tax was fixed accordingly. It was further submitted that petitioner had filed an appeal to the Standing Committee for Finance, which rejected its appeal as per order dated 12.07.2023 and further that, after voluntarily paying the tax imposed, petitioner is precluded from challenging the assessment. According to the learned counsel, the Municipality provides various services to its inhabitants and for those services to continue, collection of property tax is essential and

that the provisions under section 233(4) of the Act is enabling an increase in the tax and the same cannot be interpreted as preventing the levy. According to the learned counsel, the said provision is not a protection to the owners but a right given to the local authorities and to the Government to revise and impose a higher tax at the end of five years.

6. On an appreciation of the rival contentions, it is evident that the main issue to be decided is whether section 233(4) of the Act contemplates revision of property tax every five years and whether its failure would result in the local authority being deprived of the right to collect any tax. Yet another issue that requires a decision is whether the building of the petitioner can be levied with property tax classifying it as a 'Special Residential'.

Issue No.(i) *Whether section 233(4) of the Act contemplates revision of property tax every five years and its failure would result in the local authority being deprived of the right to collect any tax?*

7. Part IXA of the Constitution of India deals with Municipalities. Article 243X confers power upon the State Legislature to authorise a Municipality to collect taxes, duties, tolls and fees in accordance with such procedure as may be specified by law. In accordance with the aforesaid power, the State has enacted section 233 of the Act, enabling the Council of a Municipality to levy property tax on every building situated within its area and not exempted under the Act. Till 2009, property tax was levied on the basis of the annual value of a building, the said value being calculated on the basis of the annual rent that can reasonably be expected for the property. However, by Act 30 of 2009, the provision was substituted, providing for imposition of property tax on the basis of plinth area of the building.

8. Section 233(2)(a) of the Act, as was enacted in 2009, contemplated the Government to fix, by notification, the minimum and maximum limits of tax that can be made applicable to one square metre of plinth area of the different categories of buildings and the date that it shall come into force. Seven categories had been specified in the provision of which the seventh enables the Government to notify any other category of building. Sub-clause (b) of section 233(2) of the Act gave power to the Government to fix sub categories of the above referred seven categories of buildings.

9. After the Government prescribes the limits of basic property tax as mentioned in the preceding paragraph, the Council of the respective Municipality has to fix, as per section 233(3) of the Act, the rates of basic property tax as applicable to each category of building within its area and such rates shall be the same for all buildings of the same category or its sub-category. Sub-section (4) of section 233 of the Act provides for the revision of the limits of property tax fixed by the Government as well as the period for which the rate of tax shall be in force. Since section 233(4) is relevant, the said provision is extracted below:

> **"S.233(4)**. *The limits of rates of basic property tax fixed by the Government under sub-section (2) and the rates of basic property tax once determined by the Council subject thereto under sub-section (3) shall be in force for five years from the date on which they come into force and thereafter on completion of every five years, the Government and the Council, respectively, shall, revise the rates of basic tax in such a manner as to have an enhancement of twenty five per cent on the existing limits and rates by the completion of the period of every five years, so as to be in force for the next five years. While assessing the tax in accordance with the revised rate of tax as stated above,-*

(a) in the case of buildings which are new, reconstructed and altered in usage, the secretary shall fix the tax as prescribed and take further action;

(b) in the case of building which does not belong to the categories stated in Clause (a) and the annual property tax of which was fixed once based on the plinth area, the Council shall, for the purpose of revising the annual property tax for the succeeding five year period, revise tax by enhancing the existing annual property tax along with twenty five per cent of the same and accordingly the Secretary shall give demand notice for next five years to the owner of the building:

Provided that while revising such annual property tax, no deduction or enhancement under sub-section (7) shall be applicable."

10. A plain reading of the above extracted provision will reveal that the limits of property tax fixed by the Government followed by the rate determined by the Council shall be in force only for five years from the date it comes into force. Thereafter, a revision of the limits of tax and a determination by the Council must be carried out every five years. Being a taxing provision, normally, the above method of literal interpretation ought to be adopted. However, such an interpretation can lead to a situation where the result would be a manifest injustice and totally unintended by the Legislature. An interpretation, as canvassed by the learned Senior Counsel, would lead to a situation where, after five years, no tax can be levied if there is any failure to revise the tax.

11. A power to revise tax cannot result in effacement of the tax already fixed. Further, if the tax already fixed becomes redundant or effaced, there cannot be any existing limits of rates of tax, for the purpose of stipulating an enhancement from the existing limits. An anomalous situation

not contemplated by the Legislature would befall, if the interpretation as canvassed by the petitioner is adopted and the owners of property will not be liable to pay any property tax despite enjoying all the benefits from the Municipality. Of course, the provision can be intended to be a compulsion on the Government and the Council to revise property tax every five years. Such a compulsion would again result in an anomalous situation as the property owners would be liable to pay enhanced property tax every five years, irrespective of the ground realities.

12. The method of interpretation to be adopted in respect of a taxing statute has been laid down in various decisions including **Commissioner of Sales Tax U.P v. Modi Sugar Mills Ltd.** [AIR 1961 SC 1047]. In a recent decision in **Chief Commissioner of Goods and Service Tax v. M/s. Safari Retreats Private Limited** [2024 SCC Online SC 2691], the Supreme Court had succinctly reiterated the principles that govern the interpretation of a taxing statute. The principle that can be culled out from the above decisions is that generally, even if the result of an interpretation of a taxing provision leads to absurdities, the Court has to adopt the plain interpretation, irrespective of the consequences. However, a different note has been struck in **Deputy Commissioner Income Tax and another v. Pepsi foods Ltd.** (2021) 7 SCC 413, wherein, while considering the constitutional validity of the third proviso to section 254(2A) of the Income Tax Act, 1961, it was observed that, though tax and equity are often strangers, attempts should be made that they do not always remain so and if a construction results in equity rather than injustice, then such construction should be preferred to the literal construction. The

following observations in paragraph 24 of the said judgment are relevant:

> *"Also, it is important to remember that the golden rule of interpretation is not given a go - by when it comes to interpretation of tax statutes. This Court in CIT v. J.H. Gotla (1985) 4 SCC 343, put it well when it said:*
>
> > *46. Where the plain literal interpretation of a statutory provision produces a manifestly unjust result which could never have been intended by the Legislature, the Court might modify the language used by the Legislature so as to achieve the intention of the Legislature and produce a rational construction. The task of interpretation of a statutory provision is an attempt to discover the intention of the Legislature from the language used. It is necessary to remember that language is at best an imperfect instrument for the expression of human intention. It is well to remember the warning administered by Judge Learned Hand that one should not make a fortress out of dictionary but remember that statutes always have some purpose or object to accomplish and sympathetic and imaginative discovery is the surest guide to their meaning.*
> >
> > *47. We have noted the object of S.16(3) of the Act which has to be read in conjunction with S.24(2) in this case for the present purpose. If the purpose of a particular provision is easily discernible from the whole scheme of the Act which in this case is, to counteract the effect of the transfer of assets so far as computation of income of the assessee is concerned then bearing that purpose in mind, we should find out the intention from the language used by the Legislature and if strict literal construction leads to an absurd result i.e. result not intended to be subserved by the object of the legislation found in the manner indicated before, and if another construction is possible apart from strict literal construction then that construction should be preferred to the strict literal construction. Though equity and taxation are often strangers, attempts should be made that these do not remain always so and if a construction*

results in equity rather than in injustice, then such construction should be preferred to the literal construction. Furthermore, in the instant case we are dealing with an artificial liability created for counteracting the effect only of attempts by the assessee to reduce tax liability by transfer. It has also been noted how for various purposes the business from which profit is included or loss is set off is treated in various situations as assessee's income. The scheme of the Act as worked out has been noted before."

13**.** Sub-section (4) of section 233 of the Act uses the words "shall" twice. The expression in the provision is that the limits of rates of basic property tax fixed 'shall' be in force for five years and the Government and the Council 'shall' revise the rates of basic property tax. Normally, when the statute uses the expression 'shall' it is to be interpreted as being mandatory. However, if the consequences that ensue if such an imperative meaning is adopted are absurd, it is always open for the court to interpret the word 'shall' as 'may' to make the provision only directory. In such instances, the courts can strike a balance between the convenience of interpreting the word 'shall' as 'may' and the inconvenience of a contrary interpretation. When a public duty is required to be performed within a time limit, unless a prejudicial consequence ensues for non-performance within that time, the prescription of time limit can only be regarded as a directory provision. Of course, when a consequence for non-compliance with the time is stipulated, then the word 'shall' can be interpreted as mandatory. Reference to the decisions in **State of U.P. v. Manbodhan Lal Srivastava** (AIR 1957 SC 912), **Kailash v. Nanhku and Others** (2005) 4 SCC 480), **Amardeep Singh v. Harveen Kaur** (2017)

8 SCC 746) and **SCG Contracts (India) (P) Ltd. v. K. S. Chamankar Infrastructure (P) Ltd. and Others** (2019) 12 SCC 210) are relevant in this context.

14. After providing for a law that imposes property tax, Legislature would never have intended a situation that leads to absence of any property tax at all. The revenue for a local authority is primarily from the property tax collected. Generally, once a rate of tax is fixed, it should continue until revision takes place or a change is brought about. After fixing a rate of tax, it could be too incongruous to create a situation where there is a vacuum and no tax is leviable.

15. Applying the principles laid down in the decisions referred to earlier to the instant case, it is evident that the statute does not provide for any express consequence for not revising the minimum and maximum limits of property tax within five years. Further, if the word 'shall' in section 233(4) of the Act is interpreted rigidly as a mandatory prescription, the consequences would be so absurd that the Legislature would never have intended it. Despite fixing the minimum and maximum limits of property tax that can be imposed, a vacuum could be created after five years if the word 'shall' in section 233(4) of the Act is interpreted as a mandatory requirement. Moreover, it could also be a compulsion upon the Government and consequently the Council, to mandatorily revise property tax every five years, burdening the public further. If a mandatory meaning is given, the discretion to revise or not to revise the tax after every five year period will not be available either with the Government or the Municipal Council and both of them would be under a

compulsion to revise. On the other hand, if there is no such revision, there would be a total vacuum and the local authority will not be entitled to collect any tax at all despite having to provide all the facilities for the people. Such a situation, unmindful of the consequences, could not have been intended by the Legislature while enacting sub-section (4) of section 233 of the Act. Hence, having regard to the absurd consequences that will ensue, the word 'shall' occurring in section 233(4) of the Act has to be interpreted as 'may', being only directory.

16. Thus, this Court is of the emphatic view that the requirement of revision of property tax every five years as per section 233(4) of the Act is only a directory provision, enabling the Government and the Municipal Council to revise tax every five years.

Issue No.(ii) *Whether the building of the petitioner can be levied with property tax classifying it as 'Special Residential"?*

17. Section 233(2)(a) of the Act enables the Government to fix the minimum and maximum limits of rates of basic property tax for categories of buildings named therein. Sub-clause (b) of section 233(2) provides for fixing sub-categories for each of the categories named therein. The provision in section 233(2)(a) and section 233(2)(b) of the Act as it stood till 2023, is extracted below:

> "S.233(2)(a) For the purpose of levying property tax, the Government shall, by notification, fix the minimum and maximum limits of rates of basic property tax applicable to one square meter plinth area of the following categories of building in accordance with the use and the date on which they shall come into force, namely:-
>
> (i) used for residential purpose;

(ii) used for industrial purpose;

(iii) used for Schools and Hospitals;

(iv) used for amusement parks, mobile telephone tower etc,

(v) used for commercial purpose;

(vi) used for other purposes;

(vii) Any other category of building notified by the Government.

(b) The Government may by notification fix the sub-categories of each category of building from (i) to (vii) above and the minimum and the maximum limits of rates of basic property tax applicable to them."

18. A reading of the above provision makes it clear that the seven categories specified therein are based on the purpose of use of the building. It also enables the Government to specify any other category which shall be notified by the Government. Rule 4 of the Rules stipulates the manner in which rates of basic property tax is to be fixed for the different categories wherein also, the seven categories are reiterated. In rule 5 of the Rules, the assessment of basic property tax is provided for. Since the said provision is relevant, it is extracted as below:

"**5. *Assessment of basic property tax.***—(1) All buildings in the area of Municipality shall be classified in accordance with the use stated in sub-rule (1) of rule 4 in order to assess property tax.

Note 1:—Buildings for residential purposes includes houses, apartments, residential flats, hostels (except lodges) etc.

Note 2:—Buildings for industrial purpose means buildings for production or processing any kind of products, objects or things or for collecting or operating machineries.(sic)

Note 3:—Buildings for commercial purposes means buildings for selling, purchasing and gather ing (sic) goods for sale and i t (sic) includes restaurants and buildings constructed for commercial purpose appurtenant to the places of worship.

Note 4:—Buildings for other purposes includes offices, auditorium, kalyanamandapam, conference hall, workshop, service station, lodges etc; buildings related to any profession and which cannot be included in any other categories may be considered as buildings for other purposes.

(2) Plinth area of any building multiplied with the rate of basic property tax fixed by the Council as per sub-rule (1) of rule 4 to each and every category of any building in accordance with the use, rounded to its next higher whole number shall be the basic property tax of that building and shall be the basis for assessment of annual property tax of that building as per rule 9."

19. Note 1 of rule 5 of the Rules includes buildings for residential purposes including houses, apartments, residential flats, hostels, except lodges. In view of the above provision, the assessment of property tax is to be done based on the residential purpose for which a building is put to, in contradistinction to the commercial purpose of renting it out as a lodge. Even if an apartment or a house is rented out to another person, the purpose for the use of the building remains residential as against commercial or other purposes. On the other hand, if a building is rented out on a daily or monthly basis to different persons on a commercial basis, the situation is different.

20. Petitioner asserts that its buildings are used for the residential purposes of aged nuns and other sisters of charity who reside there permanently. However, the Municipality claims that under the Kerala Municipality Building Rules, 2019, buildings are classified on the basis of occupancies as residential, lodging houses etc. and convents are included under Group A2, dealing with lodging houses and special residential buildings and therefore petitioner falls within that category. The aforesaid contention of the Municipality is not legally tenable for two reasons. Under Chapter IV of the

Kerala Municipality Building Rules, 2019, Group A1 is stated as residential while Group A2 to Group J is treated as non-residential. Since, the building of the petitioner is stated to be residential in character, it cannot fall under Group A2 as a non-residential occupancy. Apart from the above, there is nothing to indicate that the Kerala Municipality Building Rules, 2019 have been incorporated into the Kerala Municipality Act, 1994 for the purpose of categorising the buildings for imposing property tax. In the absence of any legislative incorporation or even a reference in section 233 of the Act to the Kerala Municipality Building Rules, 2019, importing the said provision into section 233 of the Act, is without any legal basis.

21. The learned counsel for the respondent Municipality however relied upon Ext.R1(a) to canvas for the proposition that the said category has been created as assembly building and therefore the petitioner's building ought to be classified as such. However, on a perusal of Ext.R1(a), it is evident that the first category deals with residential purpose and thereafter different categories are created, none of which deals with residential purposes. There is no case for the Municipality that the building of the petitioner is used as an assembly. Even if there is a prayer room in a residential building, the same cannot convert the building into an assembly, when the primary purpose is residential. Having regard to the above circumstances, this Court is of the view that categorising petitioner's building as ‘Special Residential’ is not legally proper and the same is liable to be interfered with and it should be categorised as ‘residential’.

In the result, the writ petition is allowed in part. The assessment of petitioner's building as 'Special Residential' is hereby set aside and the first respondent is directed to re-assess the petitioner's building as coming under the residential category and a fresh demand notice be issued in accordance with law. Tax, if any, paid in excess by the petitioner shall be adjusted against the payments for the subsequent years.

Writ petition is allowed in part.

Sd/-
BECHU KURIAN THOMAS, JUDGE

RKM

APPENDIX OF WP(C) 18782/2024

PETITIONER'S EXHIBITS :

Exhibit P1	**TRUE COPY OF THE NOTIFICATION GO (MS) NO. 77/2023/LSGD DATED 22.03.2023**
Exhibit P2	**TRUE COPY OF THE PUBLIC NOTICE ISSUED BY THE 1ST RESPONDENT DATED 24.05.2013**
Exhibit P2(a)	**TYPED COPY OF EXT.P2**
Exhibit P3	**TRUE COPY OF THE DEMAND NOTICE DATED 03.05.2019 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER**
Exhibit P4	**TRUE COPY OF THE RECEIPT OF PAYMENT DATED 03.05.2019, OF PROPERTY TAX FOR THE YEARS 2018-19 TO 2019-20**
Exhibit P5	**TRUE COPY OF THE RECEIPT SHOWING THE PAYMENT OF PROPERTY TAX FOR THE YEAR 2020-2021**
Exhibit P6	**TRUE COPY OF THE RECEIPT OF PAYMENT OF PROPERTY TAX DATED 09.09.2021**
Exhibit P7	**TRUE COPY OF THE PUBLIC NOTICE DATED 02.02.2021**
Exhibit P7(a)	**TYPED COPY OF EXT.P7**
Exhibit P8	**TRUE COPY OF THE NOTIFICATION ISSUED BY THE GOVERNMENT OF KERALA AS S.R.O NO 480/2023 DATED 05.04.2023**
Exhibit P9	**TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE SECRETARY THRISSUR MUNICIPAL CORPORATION DATED 22.05.2023**
Exhibit P9(a)	**COPY OF THE RECEIPT ISSUED BY THE 1ST RESPONDENT DATED 22.05.2023 TO THE PETITIONER**
Exhibit P10	**TRUE COPY OF THE NOTICE ISSUED BY THE SUPERINTEND THRISSUR CORPORATION, OLLUR ZONAL OFFICE TO THE PETITIONER DATED 26.08.2023**

Exhibit P11	**TRUE COPY OF THE REQUEST MADE BY THE PETITIONER UNDER RIGHT TO INFORMATION ACT TO THE INFORMATION OFFICER THRISSUR CORPORATION DATED 17.02.2024**
Exhibit P12	**TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE MUNICIPAL CORPORATION DATED 14.03.2024**

RESPONDENTS' ANNEXURES :

ANNEXURE -R1(A)	**TRUE COPY OF NOTIFICATION NO.(G.O.(P)NO.17/2011/LSGD) DATED 14/1/2011 ISSUED BY THE GOVERNMENT ALONG WITH TRANSLATION**
ANNEXURE -R1(B)	**TRUE COPY OF NOTIFICATION NO.(R.1/8109/11) DATED 24/5/13 PUBLISHED BY THE 1ST RESPONDENT ALONG WITH TRANSLATION**
ANNEXURE -R1(C)	**TRUE COPY OF PUBLIC NOTICE NO.(R1/8109/14) ISSUED BY THE SECRETARY, OF 1ST RESPONDENT CORPORATION UNDER FORM 1 DATED 3/3/14 ALONG WITH TRANSLATION**
ANNEXURE -R1(D)	**TRUE COPY OF ORDER OF THE GOVERNMENT NO. G.O. 540/2019/LSGD DATED 6/3/19 ALONG WITH TRANSLATION**
ANNEXURE -R1(E)	**TRUE COPY OF DECISION NO.1-OF MUNICIPAL COUNCIL DATED 16/11/19 ALONG WITH TRANSLATION**
ANNEXURE -R1(F)	**TRUE COPY OF NOTIFICATION NO. (R.1/8901/11) DATED 28/12/20.ISSUED BY THE CORPORATION ALONG WITH TRANSLATION**
EXHIBIT R3(A)	**A TRUE COPY OF THE NOTIFICATION (SRO NO.34/2011), G.O(P) NO.17/2011/LSGD ISSUED BY THE GOVERNMENT DATED 14.01.2011**
EXHIBIT R3(B)	**TRUE COPY OF THE GO (RT) NO 540/2019/LSGD DATED 06-03-2019**