



INDIAN
OUTDOOR
ADVERTISING
ASSOCIATION



FROM THE CHAIRMAN'S DESK

Noomi Mehta, Chairman, IOAA



TO BE OR NOT TO BE, THAT IS THE QUESTION.

To be registered as an MSME and solve forever the problems that plague and torment us in OOH media, or fritter away the Government given solution to end financial woes of small enterprises by getting paid within 45 days. Will we take the tide that leads on to fortune or will we under duress succumb and spend our lives in the shallows of our miseries.

We spend hours and hours debating on how to stream line Purchase Orders and get them on time. We have endless discussions on how we can get Agencies to pay legitimate dues on time. We devote reams of papers to statements of outstanding dues and spend so much time trying to find out which clients have not paid agencies and why we have to bear the total brunt of non-paying clients. Now we need to decide whether we would let I dare not wait upon I wouldn't.

It is time for us to sit together and come to a common conclusion, one that takes us forward.

SETTLING THE DUST OVER ADVERTISEMENT TAX

GST/Excise/ST/VAT : Where Mathura Vrindavan Nagar Nigam, in exercise of its powers under section 172(2)(h) of Uttar Pradesh Municipal Corporation Act, 1959, framed by-laws, namely, (Vigyapan kar ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 to impose tax on advertisement, in view of omission of section 172(2)(h) by virtue of section 173 of Uttar Pradesh Goods and Services Tax Act, 2017, Nagar Nigam had no legislative competence to promulgate said bye-laws

Section 173 of the Central Goods and Services Tax Act, 2017/Section 173 of the Uttar Pradesh Goods and Services Tax Act, 2017, read with Section 172 of the Uttar Pradesh Municipal Corporation Act, 1959 - Amend-

[2019] 103 taxmann.com 236
(Allahabad)
HIGH COURT OF ALLAHABAD
DM Advertisers Agency
Vs.
State of U.P.*
PANKAJ MITHAL AND
SAUMITRA DAYAL SINGH,
JJ. WRIT TAX NO. 562 OF 2018

FEBRUARY 14, 2019

ment of - Certain Acts - Mathura Vrindavan Nagar Nigam, in exercise of its powers under section 172(2)(h) of Uttar Pradesh Municipal Corporation Act, 1959, framed bye-laws, namely, (Vigyapan kar ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 to impose tax on advertisement and promulgate same on 6-1-2018 - Assessee, an advertising company, filed writ petition challenging vires of Mathura Vrindavan Nagar Nigam (Vigyapan Kar Ka Nirdharan and

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JWC MEETING – KEY EXCERPTS

The 14th Meeting of the Joint Working Committee of IOAA and the AAAI-Outdoor Media Forum ie Kinetic, Posterscope, Milestone, MOMS, Platinum, Rapport and DDB Max Mudra and Ignite Mudra, along with AAAI representatives Mr Sam Balsara and Mr Ashish Bhasin, was held on Feb 25, 2019.

Issue of PO/RO: IOAA presented data for the period Aril 01, 2018 to Dec 31, 2018, from 3 large, nationally present members, on delays in receiving POs after the last day of display. It was apparent that 47% POs were being issued more than 30days after display had ended. Only 32% POs were received either before campaign ended or within 15 days of display ending. Agency heads took note of the same and assured to take steps to improve the situation. It was also agreed that this data will be obtained from more IOAA members,

tracked and presented on a regular basis to ensure performance improves.

Overdue payments and Overdue review meetings: Records were discussed that both attendance by agencies and number of IOAA Members reporting overdues have been reducing over time and both above need immediate remedies. While Agency Heads assured of improved attendance, IOAA pointed out that fear of stop or slow-down of business from Agencies that are declared as having overdues, prevented IOAA Member companies from reporting overdues. It was assured by both Agency Heads present and by AAAI Representatives that any issue of threats or withdrawal of business by any Agency staff shall be considered very seriously and prevented. Hence, they encouraged IOAA Members to come forward and record their overdues so that processes to deal with this may be strengthened.

AGENCIES RATIFY IOAA PROPOSAL FOR DEVELOPMENT OF AUDIENCE MEASUREMENT METRICS THROUGH DMIPL ON SAME LINES AS FOR THE UK OOH MEDIA INDUSTRY.

After discussions in the recently held Joint Working Committee Meeting, the AAAI-OMF Agencies ratified IOAA proposal for development of Audience Measurement Metrics through M/s Display Metrics India P Ltd (DMIPL) on same line as for the UK OOH industry. Subsequently, the AAAI also approved this on-principle.

To oversee the implementation of the Metrics, a Technology Committee (TechCom) and a Finance Committee (FinCom) will be formed. The TechCom will have 6 nominees from Agencies,

4 from the Indian Society of Advertisers (ISA), and 2 from IOAA. The FinCom will have 5 Members – all from IOAA only. These Committees will continuously interact with DMIPL to oversee technical specifications and also costs being incurred.

It was further elaborated that the entire study for top 8 cities, including NCR along with Delhi and Thane and Navi Mumbai along with Mumbai, will be completed and available by 12 months after approval of all revenues and modalities for collection of revenues. Also, the

initial study will be for all on-road displays only. However, seeing the huge revenue contribution from transit, DMIPL has assured initiating discussions with Airport and other transit concessionaires about developing metrics for these locations as well.

With the major approvals now in place, DMIPL, with help from IOAA, will now engage with individual Agencies and also with Media Companies in all the markets to establish a viable modality for collecting payment for the costs incurred for the metrics.

PURPOSE OF JWC MEETINGS

These meetings are held to review implementation of the Standard Operating Process (SOP – copy available in IOAA website) and other measures to push growth of the Out-of-Home Advertising business in India. It is well established that the largest advertisers in Outdoors channelize their business through these Agencies and that accounts for upto estimated 60% of the industry revenue. As such, this is a critically important segment for this industry. Having said that, it also needs to be appreciated that while the Agency – Media relationship is typically that of a buyer & seller, both are tied to the future growth and well-being of this industry. As such, common interests and improved working systems will and has emerged only out of constant interaction and increased understanding of each other's limitations and capabilities. In any case, each needs the other to improve growth and efficiency; for the media businesses, AAAI-OMF is a body that can be engaged with and every step towards a stable and systematic process is a step forward and that can be emulated for the other 40% or more – because that 40% - or more – are very fragmented and defies any engagement.

As a matter of fact, currently, the overdues being reported are actually so little compared to overall business, that these instances do not get sufficiently serious attention and focus except for cases reported. As such, these overdues are not viewed as systemic issues and only as exceptions. However, when larger numbers of Members start recording their overdues, the numbers will become substantial and, therefore, get immediate and more serious attention – also as a systemic and regular issue instead of as exceptions.

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JWC MEETING - KEY EXCERPTS

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Extensions and Cancellations:

increasing issue of the SOP - Extension & Cancellation Grid specifying time frames etc., not being followed was also discussed. It was also recorded that most defaulters were the agencies themselves who insist on lastminute extensions, thus denying another Agency their pre-booked site. It was discussed that these instances shall be recorded and discussed in the next meeting to identify reasons and defaulting agencies.

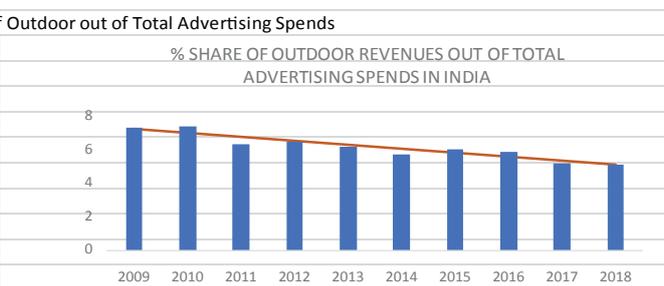
HOW MUCH IS THE OUT-OF-HOME INDUSTRY IN INDIA WORTH?

What is the total revenue of the Out-of-Home advertising industry in India? Or – at least – in cities like Delhi & Mumbai? How much revenues do Hoardings or Bus Shelters get? So, if you are a media Company in Delhi or Aurangabad, what is your market share of revenues? Or of total display sites in the city? So, how do you judge your performance efficiency? Only by gross growth of revenues or PBT over previous year? Is that enough?

For information:

The Total Share of Outdoor Advertising out of Total Spends in Advertising (in all media) over the last 10 years are as follows:

Year	% Share of Outdoor out of Total Advertising Spends
2009	7.3
2010	7.4
2011	6.3
2012	6.5
2013	6.2
2014	5.7
2015	6.0
2016	5.9
2017	5.2
2018	5.1



The downward trend is unmistakable and a glaring fact. Even the growth rates have now come down to below 10% to about 8.8% (as per latest E & Y Report on media & entertainment).

However, before we go on to actually lamenting this fact, and work on some reactive strategies, lets please take a step back and ask ourselves: are the revenues being considered correct? And here lies the problem – our gut feel says the revenues are under-reported ie for 2018, the E&Y Report states Outdoor revenues as Rs 3,700 crores – which many in the industry feel is a low figure and “actual” should be around Rs 4,500 crores. But –

on what basis can this be established? Do we have any hard figures reported by the industry? So – then? The “official” figure will stand at Rs 3,700 crores only

till there are hard numbers to prove otherwise.

To rectify this state of affairs, IOAA has been trying to collect figures from Members and even Agencies. However, barring one response, in the last two weeks, there has not been any. We believe this simply shows that (a) the industry is not aware of facts regarding themselves; (b) the industry is not using competitive data or facts about the business itself to strategize about their own future plans and actions; (c) extreme lack of professional approach in

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OOH REVENUE ESTIMATES for 2018		ESTIMATES BY MEMBERS					₹ in crores			
ESTIMATED TOTAL SPEND BY ADVERTISERS:										
	Hoardings, Unipoles, Gantries, FOB, other large formats	Bus Shelters, Pole Kiosks, Mupi's, Public Utility Displays, Traffic consoles, Other small formats	Bus Panels, Taxi, Rail / Metro train coaches (inside and outside)	Railway & metro stations, pillars, structures, etc. inside and outside	Airports (outside and inside)	TOTAL	Out of all of these, how much spent thru AAAI Agencies*	Out of all of these, how much spent thru non-AAAI Agencies	Out of all of these, how much spent by direct Clients	TOTAL
1	Mumbai									
2	Delhi									
a)	Gurgaon									
b)	NOIDA									
c)	Ghaziabad									
d)	Faridabad									
3	Bengaluru									
4	Kolkata									
5	Chennai									
6	Hyderabad									
7	Pune									
8	Ahmedabad									
9	Lucknow									
10	Kochi									
11	Indore									
12	Jaipur									
13	Chandigarh									
14	Surat									
15	Coimbatore									
16	Bhuvaneshwar									
17	Patna									
18	Ranchi									
19	Guwahati									
20	Rest of India									
TOTAL:										

HUGE BUSINESS POTENTIAL OF TRANSIT MEDIA FIGURES IN 1ST CONFERENCE

The first conference touched upon different dimensions of transit media business, from consumer-centricity in communications, innovative design, green solutions and audience metrics to brand perspectives on using this media, media owners' experience of investing in transit formats and media buyers' approach to planning for transit media advertising.



» By M4G Bureau
- March 02, 2019

The 1st Transit Media Talks Conference titled 'Influencing an India on the Go' was held at the Courtyard by Marriott Hotel, Mumbai on February 28. The one-of-its-kind conference was inau-

gurated by K L Sharma, Executive Director (Commercial, Airport Authority of India; S Kumar, Managing Director, Srishti Group; Annie Kumar, Director, Bullseye Media; and Vasant Jante, MD, VJ Media Works.

The conference touched upon different dimensions of transit media business, from

consumer-centricity in communications, innovative design, green solutions and audience metrics to brand perspectives on using this media, media owners' experience of investing in transit formats and media buyers' approach to planning for transit media advertising.

The deliberations were

focused upon the depth and reach of transit media, the varied and innovative formats that would be of the essence to advertiser, new investment opportunities that are coming up in the space, and the different ways in which transit media can be designed and presented to the audiences.



» By Ria Banerjee
- March 05, 2019

Pawan Bansal, COO, Jagran Engage spoke on the theme of 'Steps needed to ensure best ROI in Transit Media' at the 1st Transit Media Talks Conference held in Mumbai on February 28. As part of his talk, Bansal cited the example of

THE WAY FORWARD IS TRANSIT: PAWAN BANSAL

Pawan Bansal, COO, Jagran Engage, listed out the factors for ensuring best ROI from transit media in his address at the 1st Transit Media Talks Conference held in Mumbai on February 28th, 2019

how Jagran Engage had planned extensive station branding for a BFSI brand on the Lucknow Metro network where the firm holds exclusive media rights. He spoke about investments, infrastructure, innovation, technology and sustenance as being the key factors to ensure best ROI in transit media.

He emphasized the need for media infrastructure to be the very best – covering installation, illumination and fabrication and added

that Jagran Engage had benchmarked the Delhi Metro media presentation, while developing its media assets on the Lucknow Metro network. Besides providing world class media formats such as LED billboards, duct panels and track panels, Jagran Engage had for the first time introduced digital pods for this station, Bansal added. He also highlighted the need for media hygiene through maintenance and cleanliness.

AUSTRALIA OOH INDUSTRY NET REVENUES REACH A\$927MN SIZE IN 2018

DOOH revenue accounts for 52.3% of total net media revenue year-to-date

» By M4G Bureau - February 20, 2019

The Outdoor Media Association (OMA), the apex OOH industry body in Australia, has announced a banner year for the out of home (OOH) industry, with an increase of 10.8% on net media revenue. The increase brought the OOH industry to A\$927.2 million, up from A\$837.1 million for 2017.

Quarter four 2018 saw an increase of 9.8% on net media revenue year-on-year, posting A\$277.5 million, up from A\$252.8 million for quarter four 2017.

DOOH revenue accounts for 52.3% of total net media revenue year-to-date, an increase over the recorded 47.3% for the same period last year.

OMA CEO Charmaine Moldrich said: "We are thrilled to mark industry growth for the ninth consecutive year, demonstrating that advertisers and agencies trust in OOH's increasing ability to connect brands with our growing audience."

OUTDOOR MEDIA SHINES IN THE AD SPEND GLOOM MEDIA COMPANIES. MARCH 8, 2019

The Outdoor Media Association (OMA) in Australia recently released its data for Australian outdoor media advertising revenue by type of outdoor media for the December quarter of 2018.

Australian outdoor net media revenue grew 9.8 per cent for the three months to December relative to the prior year. This was a very credible result given the slowdown in advertising revenue growth for other forms of media. For calendar 2018, outdoor advertising revenue increased 10.8 per cent.

By media type, transport (essentially airports and train stations) and large format (billboards) showed the strongest growth for CY18, rising 18.1 per cent and 13.1 per cent respectively. Small format signs (street furniture/bus and tram stops, as well as bus/tram external signage) had a bounce in the December quarter (+12.9 per cent).



KARNATAKA HC TELLS STATE GOVT TO APPROVE NEW AD BYLAWS BY MARCH 25

PIL was submitted to enforce the new Code of Conduct

» By Ria Banerjee - March 18, 2019

In a hearing on March 15, the Karnataka High Court has asked the state government to approve the new ad bylaws, viz. 'Outdoor Signage and Public Messaging bylaws 2018' by March 25. Bruhat Bengaluru Mahanagara-Palike (BBMP) had submitted new bylaws for the approval of the state government some two months ago.

Besides this, there were two other PILs heard by the Court. In the first instance, there was a plea for display of public messages from the Election Commission which was allowed.

However, the plea for political parties to be allowed to display their political campaigns in the outdoor was rejected on the ground of the hoarding ban.

INDIAN OOH WILL BE RS 48.5BN BIZ BY 2021

The EY FICCI Media & Entertainment 2019 report highlights the strident growth of transit media

» By M4G Bureau - March 14, 2019

The EY FICCI Media & Entertainment 2019 report titled 'A billion screens of opportunity', unveiled on the 1st day of FICCI FRAMES event in Mumbai, reports that the M&E sector has grown to a size of Rs 1.67 trillion in 2018, with 13.4% growth YoY. With its current trajectory, this sector is expected to cross Rs 2.35 trillion by 2021, at a CAGR of 11.6%. And talking about the OOH advertising sector, the report expects the industry to

grow at 9.5% in 2019 and reach a size of Rs 48.5 billion by 2021 at a three-year CAGR of 9.2%.

The report clearly demonstrates that the growth in the OOH industry will be led by the transit media. The report states that the airports will be 35% and metro & railways will be 12% of the OOH composite in the year of 2022 which are currently 26% and 8%, respectively. It also referred to the declining share of the traditional format from 75% in 2014 to 53% in 2022.

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Wasuli Viniyaman) Upvidhi, 2017 as ultra vires to provisions of Uttar Pradesh Municipal Corporation Act as well as Uttar Pradesh Goods and Services Tax Act, 2017 - Whether in view of omission of section 172(2)(h) of Uttar Pradesh Municipal Corporation Act by virtue of section 173 of Uttar Pradesh Goods and Services Tax Act, Mathura Vrindavan Nagar Nigam had no legislative competence to promulgate aforesaid bye-laws - Held, yes [Para 12] [In favour of assessee]

(NR)

ORDER

1. Heard Sri C.K. Parekh, learned counsel for the appellants. Sri Vashistha Tiwari has appeared for Mathura Vrindavan Nagar Nigam

SETTLING THE DUST OVER ADVERTISEMENT TAX

whereas learned Standing counsel for the State of U.P. The Additional Advocate General is also present but he has chosen not to add anything.

2. The petitioners are advertising companies. They have challenged the vires of the Mathura Vrindavan Nagar Nigam (Vigyapan Kar Ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 as ultra-vires to the provisions of the U.P. Municipal Corporation Act, 1959 Central GST Act as well as U.P. GST Act and Articles 14 and 19 of the Constitution of India.

3. The submission is that the aforesaid bye-laws were notified in the Official

Gazette and were enforced w.e.f. 6.1.2018 but on the said date the Municipal Corporation had no authority in law to impose any advertisement tax.

4. It is submitted that Advertisement tax has been levied in view of Section 172 (2) (h) of the U.P. Municipal Corporation Act which stood deleted w.e.f. 1.7.2017 by virtue of Section 173 of the U.P. GST Act.

5. It is also submitted that the power of the State to legislate regarding advertisement tax under Entry 55 of List-II of the VIIth Schedule of the Constitution of India also stood deleted w.e.f. from 12.9.2016 by the Constitution (101st Amendment) Act, 2016.

6. Article 265 of the Constitution of

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FACTS

The Mathura Vrindavan Nagar Nigam, in exercise of its powers under section 172(2)(h) of the Uttar Pradesh Municipal Corporation Act, 1959, framed the bye-laws, namely, (Vigyapan kar ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 to impose tax on advertisement and promulgate the same on 6-1-2018.

The assessee, an advertising company, filed a writ petition challenging the vires of the Mathura Vrindavan Nagar Nigam (Vigyapan Kar ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 as ultra vires to the provisions of the Uttar Pradesh Municipal Corporation Act as well as the Uttar Pradesh Goods

and Services Tax Act, 2017.

It submitted that the advertisement tax had been levied in view of section 172(2)(h) of the Uttar Pradesh Municipal Corporation Act, which stood deleted with effect from 1-7-2017 by virtue of section 173 of the Uttar Pradesh Goods and Services Tax Act.

HELD

The Mathura Vrindavan Nagar Nigam had no legislative competence on 6-1-2018 to promulgate the aforesaid bye-laws in view of omission of section 172(2)(h) of the Uttar Pradesh Municipal Corporation Act by virtue of section 173 of the Uttar Pradesh Goods and Services Tax Act which was enforced on 1-7-2017 as also due to the omission of Entry 55 of List II of the Seventh Schedule to the Constitution of India empowering the State to make bye-laws in respect of tax on advertisement vide section 17 of the Constitution 101 (Amendment) Act, 2016 enforced with effect from 16-9-2016. [Para 12]

On these very grounds a challenge

was made to the bye-laws pertaining to advertisement tax of the Nagar Palika Parisad, Hathras enforced with effect from 19-8-2017. A Division Bench of the Allahabad High Court vide judgment in the case of Pankaj Advertising v. State of U.P.[Writ Tax No. 577 of 2018, dated 8-2-2019] allowed the writ petition and declared said bye-laws to be ultra vires not only to the Constitution of India but also to the provisions of the Uttar Pradesh Municipalities Act and the Uttar Pradesh Goods and Services Tax Act. [Para 13]

In view of the aforesaid, the Mathura Vrindavan Nagar Nigam (Vigyapan Kar Ka Nirdharan and

Wasuli Viniyaman) Upvidhi, 2017 are ultra vires in as much as Entry 55 of list II of the Seventh Schedule to the Constitution of India empowering the State Government to make bye-laws in respect of tax on advertisement stood deleted vide section 17 of the Constitution 101 (Amendment) Act, 2016 with effect from 16-9-2016 and at the same time section 172(2)(h) of the Uttar Pradesh Municipal Corporation Act authorizing framing of bye-laws in respect to the tax on advertisement also stood omitted by virtue of section 173 of the Uttar Pradesh Goods and Services Tax Act, 2017 with effect from 1-7-2017. [Para 14]

SETTLING THE DUST OVER ADVERTISEMENT TAX

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India mandates that no tax shall be levied or collected except by authority of law.

7. Therefore, the authority to levy any tax must be derived from some Statute.
8. The Mathura Vrindavan Nagar Nigam framed the said bye-laws in exercise of its powers under Sub-Section (2) (h) of the Section 172 of the U.P. Municipal Corporation Act which enabled it to impose tax on advertisement not being advertisement published in the newspapers.
9. The aforesaid provision of Sub-Section (2)(h) of Section 172 of the U.P. Municipal Corporation Act was omitted vide Section 173 of the U.P. G.S.T. Act which was enforced w.e.f. 01.07.2017. It may be pertinent to note that not only the G.S.T. Act was implemented w.e.f. 01.07.2017 but even the provision of Section 173 thereof was enforced with effect from the said date. Thus, Section 172 (2) (h) of the U.P. Municipal Corporation Act stood omitted w.e.f. 01.07.2017.
10. In view of the aforesaid omission of Section 172 (2) (h) of the U.P. Municipal Corporation Act by the U.P. G.S.T. Act, all Municipal Corporations in the State of U.P. were denuded of the power to impose tax on advertisement after 01.01.2017. Once the said power of imposing tax on advertisement itself was taken away, no bye-law in that regard could have been framed and promulgated. Apart from the above, the State legis-

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managing enterprises. This obviously does not augur well for the industry and for those Companies that are striving to establish themselves as progressive and futuristic with a large asset and revenue base.

While IOAA can only continue to strive to point out the right way ahead and also arrange to perhaps hold strategy workshops and other training

CASE REVIEW

Pankaj Advertising v. State of U.P. [Writ Tax No. 577 of 2018, dated 19-8-2017 (All)] (para 14) followed.

CASES REFERRED TO

**Pankaj Advertising v. State of U.P. [Writ tax No. 577 of 2018, dated 19-8-2017] (para 13).
C.K. Parekh for the Petitioner. Vashista Tiwari for the Respondent.**

- lature was invested with the power to make laws in respect of taxes on advertisement vide Entry 55 of List II to the 7th Schedule of the Constitution but the said Entry was deleted by the Constitution (101st Amendment) Act, 2016 w.e.f. 12.09.2016. The said Amending Act vide Section 17 amends 7th Schedule and provides for the omission of Entry 55 of List II of the said Schedule. Thus, deleting the power of the State to make laws in respect of taxes on advertisement.
11. Accordingly, when the State was divested of the power to make laws in respect of tax on advertisement obviously the Municipal Corporations also ceased to have power to impose any tax on advertisement.
 12. In short, the Mathura Vrindavan Nagar Nigam had no legislative competence on 6.01.2018 to promulgate the aforesaid bye-laws in view of omission of Section 172 (2) (h) of the U.P. Municipal Corporation Act by virtue of Section 173 of the U.P. G.S.T. Act which was enforced on 01.07.2017 as also due to the omission of Entry 55 of List II of 7th Schedule to the Constitution of India empowering the State to make bye-laws in respect of tax on adver-

tisement vide Section 17 of the Constitution (101st Amendment) Act, 2016 enforced w.e.f. 16.09.2016.

13. On these very grounds a challenge was made to the byelaws pertaining to Advertisement Tax of the Nagar Palika Parisad, Hathras enforced w.e.f. 19.8.2017. A Division Bench of this Court of which one of us (Pankaj Mithal,J) was a member vide judgement and order dated 8.2.2019 passed in Writ Tax No. 577 of 2018 (M/s. Pankaj Advertising V. State of U.P.) allowed the said writ petition and declared the said bye-laws to be ultra-vires not only to the Constitution but also to the provisions of the U.P. Municipalities Act and the U.P. GST Act on the aforesaid grounds.
14. In view of the above reasoning and the aforesaid decision, we hold that the Mathura Vrindavan Nagar Nigam (Vigyapan Kar Ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 to be ultra-vires, in as much as, Entry 55 of list II of the VII Schedule to the Constitution empowering the State Government to make bye-laws in respect of tax on advertisement stood deleted vide Section 17 of the Constitution 101st (Amendment) Act w.e.f. 16.9.2016 and at the same time Section 172 (2) (h) of the U.P. Municipal Corporation Act authorizing framing of bye-laws in respect to the tax on advertisement also stood omitted by virtue of Section 173 of the U.P. GST Act w.e.f. 1.7.2017.
15. Thus, the Municipal Corporation on the relevant date lacked the necessary legislative competence to make and promulgate the said bye-laws.
16. Accordingly, the aforesaid bye-laws are struck down as ultra-vires.
17. The writ petition is allowed. No order as to costs.

JWC MEETING – KEY EXCERPTS

sessions, ultimately, the decisions need to be taken by the Businesses that make up this industry whether to prepare urgently for the future or to continue with matters and deals as they have been happening in the last many years, till the industry does not matter any more in

the age of mobiles and internet.

We give below the questionnaire about collecting estimates of industry revenues. Please do copy, fill up for the cities / regions known well by you and mail to secretariat@ioaa.co.in before 31-03-2019. This shall also be available on our website till March 31, 2019.

We shall continue this topic in our future issues of the IOAA NEWS-LETTER too.