KARNATAKA LEGISLATIVE COUNCIL
ONE HUNDRED AND FIFTY EIGHTH SESSION
(Adjourned Meetings)

THE KARNATAKA MUNICIPALITIES AND CERTAIN OTHER LAW (AMENDMENT) BILL, 2026

(LA Bill No. 05 of 2026)

(As passed by the Karnataka Legislative Assembly)

A Bill further to amend the Karnataka Municipalities Act, 1964 and the Karnataka Municipal Corporations Act, 1976.

Whereas it is expedient further to amend the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) and the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the seventy seventh year of the Republic of India as follows, namely:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2026.

(2) It shall come into force at once.

2. Amendment of Karnataka Act 22 of 1964.- In the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964),-

(1) in section 94,-

(i) in sub-section (1), in clause (b), sub-clause (xiii) and the entries relating thereto shall be omitted; and

(ii) sub-section (1-B), shall be omitted.

(2) after section 132, the following shall be inserted, namely:-

"132-A. Fee on advertisement.- Every person who erects, exhibits, fixes or retains, upon or over any land, building, wall or structure, any advertisement or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, an advertisement fee calculated at such rates and in such manner and subject to such exemptions, as the municipal council may, by resolution determine:

Provided that, the rates shall be subject to the maximum and minimum laid down by the Government in this behalf.

Provided further that, no fee shall be levied under this section on any advertisement or a notice of,-

(a) a public meeting of municipalities; or

(b) an election to any legislative body; or

(c) a candidature in respect of such an election.

Provided also that, such other exemptions from advertisement fee may be granted as approved by the Government and notified under the rules."

(3) for section 133, the following shall be substituted, namely.-

"133. Prohibition of advertisements without written permission of municipal council.- (1) No advertisement shall, after the levy of the fee under section 132-A which has been determined upon by the municipal council, be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the municipal area or shall be displayed in any manner whatsoever in any place without the written permission of the municipal council.

(2) The municipal council shall not grant such permission if,-

(i) the advertisement contravenes any bye-law made by the municipal council; or

(ii) the fee, if any, due in respect of the advertisement has not been paid.

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement fee, the municipal council shall grant permission for the period to which the payment of the fee relates."

(4) for section 136, the following shall be substituted, namely.-

"136. Removal and demolition of unauthorised advertisement.- If any advertisement be erected, exhibited, fixed or retained contrary to the provisions of section 133 or after the written permission for the erection, exhibition, fixation or retention thereof for any period which has expired or become void, the Municipal Commissioner or Chief officer may, by notice in writing, require the owner or the occupier of the land, property, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained, to take down or remove such advertisement or may enter any building, land or property and have the advertisement removed or demolished:

Provided that, in case of advertisement that is liable to pay advertisement fee and/or penalty, whether authorized or unauthorized, but delays to pay the same, he shall be liable to pay, in addition to the fee and/or penalty, an interest thereon at a rate of eighteen percent per annum calculated from the date of advertisement fee or penalty becoming due until the date of payment thereof.

Provided further that, any unauthorized advertisement shall be liable to pay a penalty and also a fine as may be prescribed. The said payment of penalty or the fine shall not entitle the unauthorized advertisement to continue and the same shall be summarily removed or demolished.

Provided also that, the fine on unauthorized advertisements or displays may be recovered on the spot in such manner as may be prescribed.

Provided also that, any dues, as per prescribed advertisement fee, may be assessed, demand and show cause notice thereon issued and recoveries made, mutatis-mutandis in the manner provided for issuance of show cause notice, demand notice and the recovery of dues for the property tax under this Act.

Provided also that, for unauthorized advertisements, the cost of removal thereof, in addition to other provisions, may be recovered by the seizure and sale of the unauthorized advertisement materials or in the manner provided for recovery of the dues of the property tax."

(5) in section 142, in sub-section (1), in clause (b), in the first proviso, the entry (iv) shall be omitted.

(6) in section 324, in sub-section (1), for clause (ff), the following shall be substituted, namely:-

"(ff) prescribing the conditions subject to which permission may be granted, renewed, refused, suspended or withdrawn, for erecting, exhibiting, fixing or retaining any advertisement liable to fee under this Act, over any land, building or structure or upon or in any vehicle or for displaying in any other manner;"

(7) Schedule VII and the entries relating thereto shall be omitted.

3. Amendment of Karnataka Act 14 of 1977.- In the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977),-

(1) in section 103, in clause (b), sub-clause (vi) shall be omitted.

(2) for section 134, the following shall be substituted, namely.-

"**134. Fee on advertisement**.- Every person who erects, exhibits, fixes or retains, upon or over any land, building, wall or structure any advertisement or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, an advertisement fee calculated at such rates and in such manner and subject to such exemptions, as the Corporation may, by resolution determine:

Provided that, the rates shall be subject to the maximum and minimum laid down by the Government in this behalf.

Provided further that, no fee shall be levied under this section on any advertisement or a notice of,-

(a) a public meeting of the Corporation; or

(b) an election to any legislative body; or

(c) a candidature in respect of such an election.

Provided also that, such other exemptions from advertisement fee may be granted as approved by the Government and notified under the rules."

(3) for section 135, the following shall be substituted, namely:-

"**135. Prohibition of advertisements without written permission of Commissioner**.- (1) No advertisement shall, after the levy of the fee under section 134 which has been determined upon by the **Corporation**, be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the municipal area or shall be displayed in any manner whatsoever in any place, without the written permission of the Commissioner.

(2) The Commissioner shall not grant such permission if,-

(i) the advertisement contravenes any bye-law made by the Corporation; or

(ii) the fee, if any, due in respect of the advertisement, has not been paid.

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement fee, the Commissioner shall grant permission for the period to which the payment of the fee relates."

(4) for section 138, the following shall be substituted, namely:-

“138. Removal and demolition of unauthorised advertisement.- If any advertisement be erected, exhibited, fixed or retained contrary to the provisions of sections 134 and 135, or after the written permission for the erection, exhibition, fixation or retention thereof for any period which has expired or become void, the Commissioner may, by notice in writing, require the owner or the occupier of the land, property, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained, to take down or remove such advertisement or may enter any building, land or property and have the advertisement removed or demolished:

Provided that, in case of advertisement that is liable to pay advertisement fee and/or penalty, whether authorized or unauthorized, but delays to pay the same, he shall be liable to pay, in addition to the fee and/or penalty, an interest thereon at a rate of eighteen percent per annum calculated from the date of advertisement fee or penalty becoming due until the date of payment thereof.

Provided further that, any unauthorized advertisement shall be liable to pay a penalty and also a fine as may be prescribed. The said payment of penalty or the fine shall not entitle the unauthorized advertisement to continue and the same shall be summarily removed or demolished.

Provided also that, the fine on unauthorized advertisements or displays may be recovered on the spot in such manner as may be prescribed.

Provided also that, any dues as per prescribed advertisement fees may be assessed, demand and show cause notice thereon issued and recovery made, mutatis mutandis, in the manner provided for issuance of show cause notice, demand notice and the recovery of dues for the property tax under this Act.

Provided also that, for unauthorized advertisements the cost of removal thereof, in addition to other provisions, may be recovered by the seizure and sale of the unauthorized advertisement materials or in the manner provided for recovery of the dues of the property tax.”

(5) section 139 shall be omitted.

(6) Schedule VIII and the entries relating thereto shall be omitted.

4. Validation of Levy and collection of tax, cess, fee etc.- Notwithstanding anything contained in any judgment, decree or order of any Court, Tribunal or other authority to the contrary levy, assessment or collection of any amount as tax, cess, fee etc. on building, vacant plot etc., tax, cess, fee etc. made or purporting to have been made and any action or thing taken or done (including any notices or orders issued or assessment made) and all proceedings held and any levy and collection of tax, cess, fee etc. purported to have been collected by way of tax, cess, fee etc. in relation to such levy, assessment or collection under the provisions of the Principal Acts or any rules, notification, order, guidelines or letters before the commencement of the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2026 shall be and shall deemed to be valid and effective for all purposes as if such levy, assessment or collection or action or thing had been made, taken or done under the Principal Acts as amended by the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2026 and accordingly,-

(a) All acts, proceedings or things done or any action taken by the Government or the officers of the Municipality or Corporation, as the case may be, in connection with the levy, assessment or collection of any amount as fee for all purposes be deemed to be and to have always been made, done or taken in accordance with law;

(b) No suit or other proceeding shall be maintained or continued in any Court or Tribunal or before any authority for the refund of any such fee; and

(c) No Court shall enforce any decree or order directing the refund of any such fee.

STATEMENT OF OBJECTS AND REASONS
(As appended to at the time of Introduction)

It is considered necessary to further amend the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) and the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977) to make provisions for advertisements on par with the provisions of the Greater Bengaluru Governance Act, 2024 (Karnataka Act 36 of 2025) for,-

(i) levy and collection of fee on advertisements;

(ii) regulation of unauthorized advertisements; and

(iii) validation of such fee and penalty, so collected.

Hence, the Bill.

FINANCIAL MEMORANDUM

There is no extra expenditure involved in the proposed legislative measure.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause -2	Proviso to section 136 sought to be substituted by sub-clause (4) empowers the State Government to make rules regarding the penalty and fine liable to be paid for unauthorized advertisement and the manner to recover the fine on unauthorized advertisements or displays on the spot.
Clause-3	Proviso to section 138 sought to be substituted by sub-clause (4) empowers the State Government to make rules regarding the penalty and fine liable to be paid for unauthorized advertisement and the manner to recover the fine on unauthorized advertisements or displays on the spot.

The proposed delegation of legislative power is normal in character.

B. S. SURESHA
Minister for Urban Development
and Town Planning

K.R. MAHALAKSHMI
Secretary
Karnataka Legislative Council

ANNEXURE

EXTRACT FROM THE KARNATAKA MUNICIPALITIES ACT, 1964 (KARNATAKA ACT 22 OF 1964)

X XX XXX XX X

94. Taxes which may be imposed.— (1) Subject to the general or special orders of the Government, a municipal council,-

(b) at rates not exceeding those specified in this Act, may levy any one or more of the following taxes or fee:—

X XX XXX XX X

(xiii) a tax or fee on advertisements (other than advertisements published in newspapers) erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding, frame, post or structure or upon or in any vehicle or displayed to public view in any manner whatsoever visible from a public street or public place (including any advertisement exhibited by means of cinematograph):

X XX XXX XX X

133. Prohibition of advertisements without written permission of municipal council.— (1) No advertisement shall, after the levy of the tax or fee under section 94 has been determined upon by the municipal council, be exhibited, erected, fixed or retained upon or over any land, building, wall, hoarding, frame, post or structure or upon or in any vehicle or shall be displayed in any manner whatsoever in any place within the municipal area without the written permission of the municipal council, granted in accordance with bye-laws made under this Act.

(2) The municipal council shall not grant such permission if,—

(i) the advertisement contravenes any bye-laws made under this Act; or

(ii) the tax or fee , if any, due in respect of the advertisement has not been paid.

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement tax, the municipal council shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission.

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136. Removal of unauthorised advertisements.—If any advertisement is exhibited, erected, fixed or retained in contravention of the provision of section 133, or after the written permission for the exhibition, erection, fixation or retention thereof for any period shall have expired or become void, the Municipal Commissioner or Chief Officer may, by notice in writing, require the owner or occupier of the land, building, wall, hoarding, frame, post or structure or vehicle upon or over or in which the same is exhibited, erected, fixed or retained to take down or remove such advertisement or may enter any land, building, property or vehicle and have the advertisement dismantled, taken down or removed or spoiled, defaced or screened.

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142. Presentation of bill for taxes.— (1) When any amount,—

(a) which, by or under any provisions of this Act, is declared to be recoverable in the manner provided by this Chapter, or

(b) which, is claimable as an amount or instalment on account of any tax which is now imposed or hereafter may be imposed in any municipal area, shall have become due,

the municipal council shall, with the least practicable delay, cause to be presented to the person liable for the payment thereof, a bill for the sum claimed as due:

Provided that no such bill shall be necessary in the case of,—

(i) a tax on vehicles;

(ii) a tax on dogs;

(iii) toll payable on demand;

(iv) a tax on advertisements;

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324. Power to make bye-laws.— (1) Subject to the provisions of this Act and the rules made thereunder, every municipal council may from time to time make, alter or rescind byelaws,—

X XX XXX XX X

(ff) prescribing the conditions on or subject to which permission may be granted, renewed, refused, suspended or withdrawn for erecting, exhibiting, fixing or retaining any advertisement liable to tax under this Act, over any land, building or structure or upon or in any vehicle or for displaying in any other manner;

X XX XXX XX X

SCHEDULE VII.

(Section 94)

TAX ON ADVERTISEMENTS.

Sl. No.	*Particulars*	*Maximum amount of tax per annum*
		Rs.
1.	Non-illuminated advertisements on land, building, wall, hoardings, frame, post, structures, etc.—	
	(*a*) For a space up to 1 sq. m.	10
	(*b*) For a space over 1 sq. m. and up to 2.5 sq. m.	16
	(*c*) For every additional 2.5 sq. m. or less	16
2.	Non-illuminated advertisements carried on vehicles, drawn by bullocks, horses, or other animals, human beings, cycle or any other device carried on any vehicle,—	
	(*a*) For a space up to 5 sq. m.	60
	(*B*) For every additional 5 sq. m. or less	60
3.	Illuminated advertisement boards carried on vehicles,—	
	(*a*) For a space up to 5 sq. m.	75
	(b) For every additional 1 sq. m. or less	15
4.	Non-illuminated advertisement boards, carried by sandwich boardmen,—	
	(*a*) For each board not exceeding 1 sq. m.	15

Sl. No.	Particulars	Maximum amount of tax per annum
	(*b*) For each board exceeding 1 sq. m. and up to 2.5 sq. m.	30
	(*c*) For each additional 1 sq. m. in area or less	15
5.	Illuminated advertisement boards carried by sandwich boardmen,—	
	(*a*) For each board not exceeding 1 sq. m.	30
	(*b*) For each board exceeding 1 sq. m. and up to 2.5 sq. m.	50
	(c) For each additional 1 sq. m. in area or less	30
6.	Illuminated advertisements on land, building, wall or hoardings, frame, post, structures, etc,—	
	(*a*) For a space up to .2 sq. m.	15
	(*b*) For a space over .2 sq. m. and up to .5 sq. m.	30
	(*c*) For a space over .5 sq. m. and up to 2.5 sq. m.	35
	(*d*) For every additional 2.5 sq. m. or less	35
7.	Advertisements exhibited on screens in cinema houses and other public places by means of lantern slides or similar devices,—	
	(*a*) For a space up to .5 sq. m.	50
	(*b*) For a space over .5 sq. m. and up to 2.5 sq. m.	55
	(*c*) For every additional 2.5 sq. m. or less	55
8.	Non-illuminated advertisements suspended across streets,—	
	(*a*) For a space upto 1 sq. m.	10
	(*b*) For a space over 1 sq. m. and up to 2.5 sq. m.	16
	(*c*) For every additional 2.5 sq. m. or less	16
	N.B.—The tax on item 8 will be in addition to the space which will be chargeable according to the scale to be determined by the Municipal Commissioner or Chief Officer.	
9.	Non-illuminated advertisement hoardings standing blank but bearing the name of the advertiser or with the announcement “To be let” displayed thereon,—	

Sl. No.	Particulars	Maximum amount of tax per annum
	(*a*) For a space up to 1 sq. m.	5
	(*b*) For a space over 1 sq. m. and up to 2.5 sq.m.	8
	(*c*) For every additional 2.5 sq. m. or less	8
10.	Permission to auctioneers to put up not more than two boards of reasonable size advertising each auction sale, other than those in the premises where the auction is held, one on a prominent site in the locality and one on a Municipal lamp post.	100 (including the rent for exhibiting the board on a Municipal lamp post).

EXTRACT FROM THE KARNATAKA MUNICIPAL CORPORATIONS ACT, 1976 (KARNATAKA ACT 14 OF 1976)

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103. Taxes which may be imposed.- Subject to the general or special orders of Government, a corporation shall,-

(b)at rates not exceeding those specified in this Act levy any one or more of the following taxes or fee:-

X XX XXX XX X

(vi) a tax or fee on advertisement;

X XX XXX XX X

134. Tax or Fee on advertisement.- Every person who erects, exhibits, fixes or retains, upon or over any land, building, wall or structure any advertisement or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax or fee calculated at such rates and in such manner and subject to such exemptions, as the corporation may, with the approval of the Government, by resolution determine:

Provided always that the rates shall be subject to the maxima and minima laid down by the Government in this behalf:

Provided further that no tax or fee shall be levied under this section on any advertisement or a notice,-

(a) of a public meeting, or corporation of the city, or

(b) of an election to any legislative body, or

(c) of a candidature in respect of such an election:

Provided also that no such tax or fee shall be levied on any advertisement which is not a sky-sign and which,-

(a) is exhibited within the window of any building; or

(b) relates to the trade or business carried on within the land or building upon or over which such advertisement is exhibited, 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; or

(c) relates to the name of the land or building, upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or

(d) relates to

(e) is exhibited within any railway station or upon any wall or other property of a railway except any portion of the surface of such wall or property fronting any street.

Explanation 1.- The word 'structure' in this section shall include any movable board on wheels used as an advertisement or an advertisement medium.

Explanation 2.- The expression 'sky-sign' shall, in this section, mean any advertisement, supported on or attached to any post, pole, standard, frame work or other support wholly or in part upon or over any land, building, wall or structure which, or any part of which shall be visible against the sky from some point in any public place and includes all and every part of any such post, pole, standard, frame-work or other support.

The expression 'skysign' shall also include any balloon, parachute or other similar device employed wholly or in part for the purposes of any advertisement upon or over any land, building or structure or upon or over any public place but shall not include,-

(a) any flag-staff, pole, van or weather-cock, unless adapted or used wholly or in part for the purpose of any advertisement; or

(b) any sign, or any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building, or on the cornice or blocking course of any wall, or to the ridge of a roof:

Provided that such board, frame or other contrivance be of one continuous face and not openwork, and does not extend in height more than one meter above any part of the wall or parapet or ridge to, or against, or on which it is fixed or supported; or

(c) any advertisement relating to the name of the land or building, upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or

(d) any advertisement relating exclusively to the business of a railway, and placed wholly upon or over any railway, railway station, yard, platform or station approach belonging to a railway, and so placed that it cannot fall into any street or public place; or

(e) any notice of land or buildings to be sold, or let, placed upon such land or buildings.

Explanation 3.- 'Public place' shall, for the purpose of this section, mean any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not.

135. Prohibition of advertisements without written permission of Commissioner.-(1) No advertisement shall, after the levy of the tax or feeunder section 134 has been determined upon by the corporation, be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the city or shall be displayed in any manner whatsoever in any place without the written permission of the Commissioner.

(2) The Commissioner shall not grant such permission if,-

(i) the advertisement contravenes any bye-law made by the corporation; or

(ii) the tax or fee , if any, due in respect of the advertisement has not been paid

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement tax the Commissioner shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission:

Provided that the provisions of this section shall not apply to any advertisement erected, exhibited, fixed or retained on the premises of a railway relating to the business of a railway.

X XX XXX XX X

138. Removal of unauthorised advertisement.- If any advertisement be erected, exhibited, fixed or retained contrary to the provisions of section 134 or section 135 or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the Commissioner may, by notice in writing, require the owner or the occupier of the land, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained to take down or remove such advertisement or may enter any building, land or property and have the advertisement removed.

X XX XXX XX X

139. Collection of tax or fee on advertisement.- The Commissioner may farm out the collection of any tax or fee on advertisement leviable under section 134 for any period not exceeding one year at a time on such terms and conditions as may be provided for in the byelaws.

X XX XXX XX X

SCHEDULE VIII

(See section 103)

TAX ON ADVERTISEMENTS

Sl No	Particulars	Maximum amount of tax per month (in Rs.)
1.	Non-illuminated advertisement on land, building, wall, hoardings, frame, post, structure, etc,- (a) For a space upto 1 sq.m (b) For a space over 1 sq.m. and upto to 2.5. sq.m. (c) For every additional 2.5 sq.m. or less	 50 80 80
2.	Non-illuminated advertisement carried on vehicles drawn by bullocks, horses or other animals, human beings, cycle or any other device carried on any vehicle,- (a) For a space up to 5 sq.m. (b) For every addition 5 .sq.m. or less	 300 300
3	Illuminated advertisement boards carried on vehicles (a) For a space upto 5.sq.m. - (b) For every additional 1.sq.m. or less -	 375 75
4	Non-illuminated advertisement boards carried by switch boardmen,- (a) For each board not exceeding 1 sq.m. (b) For each board exceeding 1 sq.m. and upto 2.5. sq.m. (c) For each additional 1 sq.m. in area or less	 75 150 75
5	Illuminated advertisement boards carried by switch boardmen,- (a) For each board not exceeding 1 sq.m. (b) For each board exceeding 1 sq.m. and upto 2.5 sq.m. (c) For each additional 1 sq.m. in area or less	 150 250 150
6	Illuminated advertisements on land, building, wall, hoardings, frame, post, structure etc.,- (a) For a space upto 0.2 sq.m. (b) For a space over 0.2 sq.m. and upto to 0.5 sq.m. (c) For a space over 0.5 sq.m. and upto 2.5 sq.m. (d) For every additional 2.5 sq.m. or less	 75 150 150 175
7	Advertisments exhibited on screens in cinema houses and other public places by means of lantern slides or similar devices,- (a) For a space upto 0.5. sq.m. (b) For a space over 0.5. sq.m. and upto to 2.5 sq.m. (c) For every additional 2.5 sq.m. or less	 250 275 275

8	Non-illuminated advertisements suspended across streets,- (a) For a space upto 1. sq.m. (b) For a space over 1. sq.m. and upto 2.5 sq.m. (c) For every additional 2.5 sq.m. or less *(N.B.* The tax on item 8 will be in addition to the rent for the space which will be chargeable according to the scale to be determined by the Commissioner.)	 50 80 80
9	Non-illuminated advertisement boards standing blank but bearing the name of the advertiser or the announcement "To be let" displayed thereon,- (a) For a space up to 1. sq.m. (b) For a space over 1 sq.m. and upto 2.5 sq.m.. (c) For every additional 2.5 sq.m. or less	 25 40 40
10	Permission to auctioneers to put up not more than two boards of reasonable size advertising each auction sale, other than those in the premises where the auction is held, one on a prominent site in the locality and one on a corporation lamp-post	500

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