IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF FEBRUARY 2015/24TH MAGHA, 1936

WP(C).No. 3765 of 2015 (U)

PETITIONER:

MOHAMMED ABDUL RAHIMAN AGED 54 YEARS
KONDEDATH HOUSE, A R NAGAR, P O MALAPPURAM

BY ADV. SMT.CHITHRA R.SHENOY

RESPONDENT(S)/RESPONDENTS:
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1. THE SUB REGIONAL TRANSPORT OFFICER
   OFFICE OF THE SUB RTO, THIRURANGADI 676306.

2. THE REGIONAL TRANSPORT OFFICER,
   MALAPPURAM 676505

BY GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 3765 of 2015 (U)

APPENDIX

PETITIONER(S)' EXHIBITS

P1:-TRUE COPY OF INVOICE DTD 30/9/2013

P2:-TRUE COPY OF TAX RECEIPT DTD 24/12/2013

P3:-TRUE COPY OF REPRESNETATION DTD 5/5/2014

P4:-TRUE COPY OF HEARING NOTICE DTD 7/7/2014

RESPONDENT(S)' EXHIBITS

NIL

// TRUE COPY //

P.A. TO JUDGE

sou.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.3765 OF 2015 (U)

Dated this the 13th day of February, 2015

J U D G M E N T

The petitioner who had purchased a new vehicle, is aggrieved by the insistence of the respondents to remit the one time tax on the said motor vehicle at a rate fixed on a percentage of the purchase value of the vehicle, including the value added tax, cess and customs duty paid in respect of the said vehicle. It is the case of the petitioner that going by the provisions of Section 3 (1) of the Kerala Motor Vehicle Taxation Act, there was no justification for the respondents including the value added tax component or the cess component, in the purchase value of the vehicle for the purposes of levy of one time tax. When the matter came up for admission, it was pointed out by the learned Government Pleader that the provisions of Section 3 (1) of the Kerala Motor Vehicle Taxation Act, 1975, have since been amended with retrospective effect from 01.04.2007 by the Finance Act, 2014. It is pointed out that by the said amendment, purchase value has been defined as meaning the value of the vehicle as shown in the purchase invoice and including value added tax, cess and customs/excise duty chargeable on the vehicle. It is also seen that the validity of the said amendment came up for consideration before a Single Judge of this Court and by the judgment dated 20.12.2014 in W.P.(C).No.1516 of 2014, the challenge against the amendment was also rejected. Thus, going by the amended provisions of the Kerala Motor Vehicle Taxation Act, as also the judgment referred to above, the writ petition fails, and is accordingly dismissed.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp