IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936

WP(C).No. 4195 of 2015 (Y)

PETITIONER:

SREEKUMAR P.S., AGED 35 YEARS,
S/O.SATHYASEELAN P.S, PONATH HOUSE, KARA P.O.,
EDAVILANGU, KODUNGALLUR, PIN-680 671,
THRISSUR DISTRICT.

BY ADVS.SRI.NAGARAJ NARAYANAN
SRI.SAIJO HASSAN
SRI.K.V.DEEPU
SRI.BENOJ C AUGUSTIN
SRI.SEBIN THOMAS
SRI.VIVEK V. KANNANKERI
SMT.J.KASTHURI

RESPONDENTS:
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1. **STATE OF KERALA,**
   REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
   MOTOR VEHICLE DEPARTMENT , GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM-691 001

2. **THE SUB REGIONAL TRANSPORT OFFICER,**
   REGIONAL TRANSPORT OFFICER,
   ERNAKULAM-682 030

3. **THE SUB REGIONAL TRANSPORT OFFICER,**
   REGIONAL TRANSPORT OFFICE, KODUNGALLUR ,
   PIN-680 671, THRISSUR DISTRICT.

R1 TO R3 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).No. 4195 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

P1:- TRUE COPY OF THE RETAIL INVOICE ISSUED BY THE DEALER DTD 30/1/2015

P2:- TRUE COPY OF THE TEMPORARY REGISTRATION CERTIFICATE OF PETITIONER'S VEHICLE DTD 31/1/2015

P3:- TRUE COPY OF THE JUDGMENT DTD 19/12/2013 IN WPC NO.31707/2013 OF THIS HON'BLE COURT

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.4195 of 2015

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Dated this the 10th day of February, 2015

<u>J U D G M E N T</u>

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

mns/