IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 25TH DAY OF JUNE 2015/4TH ASHADHA, 1937

WP(C).No.17455 of 2015 (F)

PETITIONER:

SOYA AJITH,15/532 L4,8C,TRINITY CASTLE TOLL GATE,
EDAPPALLY,ERNAKULAM.

BY SRI.K.JAJU BABU (SENIOR ADVOCATE.)
ADV.SMT.M.U.VIJAYALAKSHMI

RESPONDENT'S:

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1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
MOTOR VEHICLES DEPARTMENT,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

2. THE REGIONAL TRANSPORT OFFICER,
ERNAKULAM CIVIL STATION,
KAKKANADU,ERNAKULAM - 682 030.

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

pk

WP(C).No.17455 of 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:COPY OF THE INVOICE NO.NMIPL/HSS/J31/07-08/018 DATED 24.3.2008 ISSUED BY NISSAN MOTOR INDIA PVT.LTD.

EXT.P2:COPY OF THE AFFIDAVIT FILED BY THE PETITIONER BEFORE REGISTERING AUTHORITY, ERNAKULAM UNDER SECTION 47 OF MOTOR VEHICLES ACT.

EXT.P3:COPY OF THE REGISTRATION DETAILS IN RESPECT OF THE VEHICLE NO.KL-07-BW-1431.

EXT.P4:COPY OF THE CERTIFICATE OF REGISTRATION OF THE VEHICLE NO.KL-07-BW-1431.

EXT.P5:COPY OF THE POLICY CERTIFICATE ISSUED IN RESPECT OF THE VEHICLE NO.KL-07-BW-1431 BY RELIANCE GENERAL INSURANCE.

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S TO JUDGE

pk

A. MUHAMED MUSTAQUE, J.

W.P.(C). No. 17455 of 2015

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Dated this the 25th day of June, 2015

J U D G M E N T

The petitioner purchased a second hand Nissan teana Motor car bearing registration No.KL-07-BW-1431. It was originally belongs to Hotel Leela Venture Ltd.

2. The petitioner seeks for a direction to the respondent to accept One Time Tax in respect of the vehicle based on the pro-rata basis. The petitioner submits that, he has purchased the vehicle only for ₹3,00,000/- and therefore he is liable to pay the tax applicable to the said amount.

3. The learned Government Pleader points out the Table under Annexure 1 of One Time Tax under Kerala Motor Vehicles Act, it prescribes where the percentage of One Time Tax leviable.

4. In that view of the matter, I am of the view that the petitioner shall pay the One Time Tax as prescribed under the table, based on the age of the vehicle from the date of original registration.

The writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

Pn