IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.V.RAMAKRISHNA PILLAI

THURSDAY, THE 12TH DAY OF MARCH 2015/21ST PHALGUNA, 1936

WP(C).No. 25477 of 2013 (H)

PETITIONER :

ADVOCATE SAJIKUMAR.M.
S/O.M.M.MANI, RESIDING AT MANJAPPALLIL HOUSE,
PAKALOMATTOM P.O., KURAVILANGAD, KOTTAYAM DISTRICT.

BY ADV. SRI.P.C.HARIDAS

RESPONDENTS :
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1. STATE OF KERALA
REPRESENTED BY ITS CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001

2. THE JOINT REGIONAL TRANSPORT OFFICER,
UZHAVOOR, KOTTAYAM DISTRICT - 686575

R1 & R2 BY GOVERNMENT PLEADER SRI. SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 12-03-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:

bp

WP(C).No. 25477 of 2013 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT-P1: **TRUE COPY OF THE NOTICE.**

EXHIBIT-P2: **TRUE COPY OF SALE CERTIFICATE.**

EXHIBIT-P3: **TRUE COPY VEHICLE DATA SHEET.**

EXHIBIT-P4: **TRUE COPY OF THE CERTIFICATE OF TEMPORARY REGISTRATION.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.V. RAMAKRISHNA PILLAI, J.

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W.P.(C) No. 25477 of 2013

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Dated this the 12th day of March, 2015

J U D G M E N T

Alleging that the respondents are insisting for one time tax, payable under Section 3 of the Kerala Motor Vehicle Taxation Act for ₹8,77,621/-, which is the aggregate value of the price of the vehicle and the Value Added Tax component, the petitioner has come up before this Court.

2. The petitioner purchased a car (Ertiga - LMV motor car) as per Ext.P1 invoice, the price of which is ₹7,66,481/-. Value Added Tax component calculation @ 14.5% is ₹1,11,139.75/-. According to the petitioner, he has no liability to pay one time tax for the aggregate amount and he is liable for the tax on the price of the vehicle only.

3. Today, when the matter came up for hearing, the Special Government Pleader invited my attention to

Section 2E of the Motor Vehicles Taxation Act, which was amended as per the Finance Act of 2014. As per the amended Act, the purchase value is inclusive of VAT. The amendment came into force on 01.04.2007 with retrospective effect.

As the issue is covered against the petitioner in view of the amendment of Section 2E of the Motor Vehicles Taxation Act, the writ petition is dismissed.

Sd/-
A.V. RAMAKRISHNA PILLAI
JUDGE

bka/-