IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

WEDNESDAY, THE 2ND DAY OF SEPTEMBER 2015/11TH BHADRA, 1937

WP(C).No. 26033 of 2013 (D)

PETITIONERS :
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1. SHADHIL SHABEER,
   MANGULAM HOUSE, MUTTADA P.O, THIRUVANANTHAPURAM.

2. SHANAZ SHABEER,
   MANGULAM HOUSE, T.C.3/251, PRIYADARSHINI LANE, MUTTADA,
   THIRUVANANTHAPURAM.

3. DALFY FLORY,
   ST.ANTONYS COTTAGE, CONTRONMENT SOUTH, KOLLAM.

BY ADV. SRI.K.V.GOPINATHAN NAIR

RESPONDENTS :
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1. THE REGIONAL TRANSPORT OFFICER,
   THIRUVANANTHAPURAM, PIN 695 039.

2. THE REGIONAL TRANSPORT OFFICER,
   KOLLAM, PIN 691 001.

BY SR.GOVERNMENT PLEADER SRI.S.SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 26033 of 2013 (D)

APPENDIX

PETITIONERS' EXHIBITS :-

EXT.P1 -	TRUE COPY OF THE INVOICE NO.VSLA 13000127 DATED 21-6-2013 ISSUED TO THE 1ST PETITIONER IN FORM NO. 8B.
EXT.P2 -	TRUE COPY OF THE INVOICE NO.VSLA 13000295 DATED 15-10-2013 ISSUED TO THE 2ND PETITIONER IN FORM NO.8 B.
EXT.P1 -	TRUE COPY OF THE INVOICE NO.VSLA 13000271 DATED 20-9-2013 ISSUED TO THE 3RD PETITIONER IN FORM NO.8 B

RESPONDENTS' EXHIBITS : NIL.

True copy

P.A to Judge

ANIL K.NARENDRAN, J.

W.P.(C)No.26033 of 2013

Dated this the 2nd day of September, 2015

JUDGMENT

The 1st petitioner is the registered owner of a Duster Diesel motor car which he purchased vide Ext.P1 invoice. The 2nd petitioner is the registered owner of a Pulse Diesel motor car which he purchased vide Ext.P2 invoice. The 3rd petitioner is the registered owner of a Scala Diesel motor car which he purchased vide Ext.P3 invoice. When the petitioners approached the 1st respondent/2nd respondent registering authority for registering the vehicles covered by Exts.P1 to P3, they were asked to pay one time tax for the total price as the purchase value including the tax suffered under Value Added Tax Act. It was in such circumstances, the petitioners have filed this Writ Petition.

2. On 24.10.2013 this Court passed the following interim order:-

> "Petitioners shall pay one time tax for the whole of the sale consideration including VAT. The excess amount if any shall be refunded to the petitioners depending on the outcome of the writ petition."

3. The issue raised in this writ petition is covered against the petitioners by the judgment of a Division Bench of this Court in ***Nagendra Mani N. v. State of Kerala and Others [2015 (4) KHC 313***. In such circumstances, the petitioners are not entitled for the reliefs prayed for in this writ petition.

In the result, the writ petition fails and the same is dismissed. No order as to costs.

Sd/-
ANIL K.NARENDRAN, JUDGE

skj