

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRA

TUESDAY, THE 1ST DAY OF SEPTEMBER 2015/10TH BHADRA, 1937

WP(C).No. 26037 of 2013 (D)

PETITIONER(S):

**M.K.SHIBA, AGED 43 YEARS
W/O.ADV. SURESH, KESAVAPURAM, MARUTHORVATTOM P.O.
CHERTHALA.**

**BY ADVS.SRI.B.PRAMOD
SRI.N.S.ANIL BOSE**

RESPONDENT(S):

- 1. STATE OF KERALA,
REP. BY ITS SECRETARY (TRANSPORT)
MOTOR VEHICLES DEPARTMENT, SECRETARIAT
THIRUVANANTHAPURAM.**
- 2. THE JOINT REGIONAL TRANSPORT OFFICER,
(TAXATION OFFICER), SUB REGIONAL TRANSPORT OFFICE
CHERTHALA.**

BY SRI S.SUDHEESH KUMAR, SENIOR GOVERNMENT PLEADER

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01-09-2015, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 26037 of 2013 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1: COPY OF THE SALE CERTIFICATE DATED 27/09/2013 RAISED BY THE DEALER ISSUED TO THE PETITIONER.

EXT.P2: COPY OF THE RETAIL INVOICE DATED 24/09/2013 RAISED BY THE DEALER ISSUED TO THE PETITIONER.

EXT.P3: COPY OF THE TEMPORARY CERTIFICATE OF REGISTRATION DATED 27/09/2013 IN RESPECT OF THE PETITIONER'S CAR.

RESPONDENT(S)' EXHIBITS: N I L

//TRUE COPY//

P.A. TO JUDGE

JV

ANIL K. NARENDRA, J.

W.P.(C) No.26037 of 2013

Dated this the 1st day of September, 2015

JUDGMENT

The petitioner, who is the registered owner of a Volkswagen Vento car purchased vide Ext.P1 sale certificate and Ext.P2 retail invoice which was subsequently assigned with temporary registration No.KL-39-G-TEMP-2470 with the Additional Registering Authority, Thripunithura, has filed this writ petition seeking a writ of mandamus commanding the 2nd respondent to register her vehicle levying tax only on the total value of the vehicle shown in Ext.P2 invoice excluding the Value Added Tax.

2. By order dated 24.10.2013, this Court ordered that the petitioner shall pay one time tax for the whole of the sale consideration including VAT. It was made clear that, the excess amount, if any, shall be refunded to the petitioner depending on the outcome of the writ petition.

3. The issue raised in this writ petition is covered against the petitioner 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 petitioner is 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

JV