

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B.BHOSALE
AND
HON'BLE SRI JUSTICE P.NAVEEN RAO**

WRIT PETITION No.19553 of 2005

Date: 16.03.2016

Between:

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Sri N.P.Ramachandra Naidu, S/o Changalray Naidu,
Aged about 56 years, R/o 20-4, Naidu Buildings,
Chittoor.

..... Petitioner

and

The Deputy Transport Commissioner and Secretary,
Regional Transport Authority, Chittoor.

.....Respondent

The Court made the following:

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE P. NAVEEN RAO**

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ORDER: (Per the Hon'ble Sri Justice P.Naveen Rao)

This writ petition is filed praying to grant the following relief:

“To issue a writ order or direction particularly one in the nature of writ of certiorari and call for the records in Demand Notice in R.No.22280/B1/2004, dated 28.12.2004 from the file of the respondent demanding difference of tax of Rs.21,320/- for the vehicle bearing No.KA/03-6009 for Q.E. 30.09.2003 and quash the same as illegal, arbitrary and contrary to law.”

2. Learned counsel for petitioner submits that the demand notice dated 28.12.2004 is *ex facie* illegal. Petitioner is not liable to pay extra/additional tax as the vehicle continues to operate as contract carriage only and not operated the vehicle as intra state express stage carriage and, therefore, in accordance with Section 3 of the A.P.Motor Vehicles Taxation Act, petitioner is not required to pay additional tax. In support of the said contention, he placed reliance on the decision of the Larger Bench of this Court in the case of **L.Royal Reddy and others v. Government of Andhra Pradesh and others**^[1].

3. Confronted by the said submission, learned Government Pleader also fairly submits that the subject matter of the writ petition is covered by the aforesaid decision. The said submission is accepted.

4. Having regard to the same, the demand notice impugned in this writ petition is set aside and the writ petition is disposed of accordingly. There shall be no order as to costs.

Miscellaneous petitions if any pending shall stand closed.

DILIP B. BHOSALE, ACJ

P.NAVEEN RAO, J

Date: 16.03.2016
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[\[1\]](#) 2004 (2) ALD 225 (LB)