

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN**  
**AND**  
**THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA**

**WRIT PETITION No.36301 OF 2016**

**ORDER:** (per Hon'ble the Acting Chief Justice Ramesh Ranganathan)

The subject vehicle was detained at Wankidi check post on the ground that life tax was not paid. While Sri Thakur Singh, Learned Counsel for the petitioner, would contend that the vehicle was exiting the State of Telangana to enter the State of Orissa, Learned Government Pleader for Transport would place before us the statement of the driver of the vehicle that the subject vehicle has been kept at Armour in Nizamabad District ever since May, 2016; and, as held by the Division bench of this Court in **Khader Basha v. Regional Transport Officer**<sup>1</sup>, any vehicle used or kept for use within the State of Telangana is liable to be subjected to life tax. Section 4(1) BB of the A.P. Motor Vehicles Taxation Act, and G.O.Ms. No.411 dated 28.04.1987, enable the owner of the vehicle, which leaves the State of Telangana permanently, to claim refund of the life tax paid by him.

We consider it appropriate, therefore, to dispose of the Writ Petition directing the respondents to release the subject vehicle on the petitioner furnishing proof of payment, of life tax on the vehicle, to the respondents herein. Needless to state that this order shall not preclude the petitioner herein from seeking refund in accordance with Section 4(1) BB of the Taxation Act and G.O.Ms. No.411 dated 28.04.1987.

---

<sup>1</sup> 2013 (3) ALD 416

The Writ Petition is disposed of accordingly. The miscellaneous petitions pending, if any, shall be closed. No costs.

---

**RAMESH RANGANATHAN, ACJ**

---

**A. SHANKAR NARAYANA, J**

Date: 10.11.2016

MRKR

