

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

WRIT PETITION No.10502 of 2006

Date: 17.03.2016

Between:

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T.Trimurthulu S/o Sri Narasimha Rao, Aged 32 years,
Bus Owner, D.No.1447, Aryapeta, Near MRO Office,
Yelamanchili, Yelamanchili Mandal, West Godavari Dist.

..... Petitioner

and

The Secretary, Regional Transport Authority,
West Godavari District at Eluru and another.

.....Respondents

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 by calling for the records from the 1st respondent in R.No.7109/A1/2006, dated 09.05.2006 in respect of the Bus CNX-6607 demanding a sum of Rs.18,370/- as difference of tax for the quarter ending 31.03.2006 and quash the same as illegal, arbitrary and contrary to law.”

2. Learned counsel for petitioner submits that the demand notice dated 09.05.2006 is *ex facie* illegal. Petitioner is not liable to pay extra/additional tax as the vehicle is not used as contract carriage and continued to be used as stage carriage only and vehicle check was conducted when the vehicle was stopped at the permitted place as per permit and, therefore, petitioner is not liable to pay any additional/extra tax as sought to be levied. 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: 17.03.2016
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[\[1\]](#) 2004 (2) ALD 225 (LB)