

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

Writ Petition No.14026 of 2010

Order: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

While fairly stating that the subject vehicle is a construction vehicle, and is covered by the judgment of the Division Bench in **Khader Basha and others vs. Regional Transport Officer, Chittoor and others**¹, Sri B. Sivaramakrishnaiah, learned counsel for the petitioner, would submit that the subject vehicle was purchased in the State of Madhya Pradesh in the year 2007. It was brought within the State of Andhra Pradesh only in January, 2010 and it is only after it was brought within the State, can the subject vehicle be said to have either been used or kept for use, and consequently the life tax payable on the vehicle must be determined from the date on which the vehicle entered the State, and not from the date of purchase of the vehicle.

While the liability of the petitioner to pay life tax would only be from the date on which it enters the State, the factual aspects as to whether the vehicle was purchased in 2007 and was brought within the State in January, 2010, are matters for the respondent-authorities to examine. Suffice it to make it clear that, while life tax is liable to be imposed on the subject vehicle, the quantum of life tax payable shall be determined by the respondents, after giving the petitioner an opportunity of being heard.

As the petitioner claims to have already paid 50% of the life tax, the amount payable shall be determined, taking the payment already made into account. On the determination of life tax, as aforesaid, the petitioner shall pay the said amount within four

¹ 2012 (6) ALT 660 (D.B.)

weeks from the date on which the life tax liability is quantified and a demand notice is issued to the petitioner.

The writ petition stands disposed of accordingly. The miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A. SHANKAR NARAYANA, J)

29th November, 2016

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