HONOURABLE SRI JUSTICE RAJA ELANGO

WRIT PETITION No.23492 of 2017

ORDER:

This writ petition is filed under Article 226 of the Constitution of India challenging the inaction of the 3rd respondent to refund Rs.36,82,420/- paid by the petitioner towards life tax for Volvo Wheel Loader machine as per Section 10 of the A.P. Motor Vehicles Taxation Act, 1963 for Telangana area, and seeking a direction to the respondents to refund the said amount.

The case of the petitioners is as follows:

The petitioner-company purchased the above machine for the purpose of mining operations. On 27.12.2013, while the imported equipment is being transported from Chennai Sea Port to Karimnagar on a goods carriage vehicle, the Checking Officer illegally seized the above loader on the ground that it does not have temporary registration or permit and that life tax is not paid. The petitioner paid Rs.33,61,210/- towards life tax and also Rs.6,025/- towards compounding fee on 28.12.2013 and got the equipment released. Section 10 of the A.P. Motor Vehicles Taxation Act exempted the application of the provisions of the above Act for the motor vehicle designed and used solely for agricultural and mining purposes. A Division Bench of this Court upheld the said concept and held that the tax so collected under the A.P. Motor Vehicles Taxation Act, 1963, can be reclaimed. Accordingly, the petitioner submitted a representation dated 05.03.2015 to the 3rd respondent seeking refund of the paid life tax. As there was no response, the petitioner made a representation dated 20.02.2016 to the 2nd respondent. The 2nd respondent has sent a memo dated 19.03.2016 directing the 3rd respondent to take action on the representation of the petitioner. But the 3rd respondent did not take any decision. Hence, the petitioner filed this writ petition.

Heard and perused the material available on record.

The main grievance of the petitioner is that a representation was made to the 2nd respondent to refund the life tax paid and that the 2nd respondent sent a memo to the 3rd respondent to take a decision on the said representation. But the 3rd respondent has not taken any decision so far.

Considering the circumstances of the case and the grievance of the petitioner, this Court is inclined to pass the following order:

> "The 3rd respondent is directed to consider the representation of the petitioner and take decision in accordance with law, within a period of four weeks from the date of receipt of a copy of this order."

Accordingly, the Writ Petition is disposed of. No costs. Consequently, miscellaneous petitions pending, if any, shall stand closed.

RAJA ELANGO, J

July 17, 2017
KTL