

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE DR JUSTICE SHAMEEM AKTHER

WRIT PETITION NO.11933 OF 2012

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The petitioner's claim in this Writ Petition is that respondents were not justified in seeking to levy tax at 7 ½% on the vehicles purchased by them from outside the State and which were brought into the State of Andhra Pradesh for being used within the State. As the petitioner's claim is that they were liable to pay life tax only at 5% of the cost of the vehicle, this Court, by interim order dated 25.04.2012, directed the respondent to register the vehicle after collecting 5% of the cost of the vehicle in terms of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (for short "the Act").

Sri P.V.S.S.S.Rama Rao, learned counsel for the petitioner, would submit that, pursuant to the interim order, the petitioner's vehicle was registered on their paying life tax at 5% of the cost of the vehicle. The claim of the respondents, on the other hand, is that such vehicles are liable to payment of life tax at 7 ½% of the cost of the vehicle. As no order of assessment has been passed, we consider it appropriate to permit the respondents to pass an assessment order in accordance with law, after affording the petitioner an opportunity of a personal hearing and to produce necessary document in support of their claim that the vehicle is liable to life tax only at 5% of the cost of the vehicle.

It is open to the respondents, after passing a fresh assessment order, to initiate, if need be, penalty proceedings against the petitioner in accordance with law.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, ACJ)

(DR. SHAMEEM AKTHER, J)

18th January 2017
RRB

