

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE Dr. JUSTICE SHAMEEM AKTHER

Writ Petition No.8218 of 2013

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

The petitioner claims to have purchased a vehicle in Pune on which he claims to have paid life tax in the State of Maharashtra. His grievance is that when the vehicle was brought within the erstwhile composite State of Andhra Pradesh (now Telangana), the vehicle was detained for non-payment of tax and the petitioner had perforced to pay life tax to get the vehicle released. The petitioner's grievance is that, since the vehicle has been subjected to life tax in the State of Maharashtra, life tax has been paid by him in the present State of Telangana, and as the vehicle has since been shifted to the State of Maharashtra, the amount paid by him as life tax in this State is liable to be refunded to him.

The question whether the petitioner paid life tax in the State of Maharashtra, and whether he has now shifted the vehicle back to the State of Maharashtra, are all matters which the concerned authority must examine before any decision is taken on his claim for refund. It will be wholly inappropriate for us to decide the same in writ proceedings under Article 226 of the Constitution of India.

We consider it appropriate, therefore, to permit the petitioner to submit a detailed representation in this regard to the 3rd respondent, or the competent authority, within three weeks from today. On such a representation being made, the 3rd respondent or the competent authority shall have an enquiry caused in this regard and pass a reasoned order in accordance with law, within two months from the date of receipt of the petitioner's representation. In case, the said amount paid by the petitioner

towards life tax is held liable to be refunded to him, the said amount shall be refunded within one month from the date of the order passed by the 3rd respondent or the competent authority.

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

(RAMESH RANGANATHAN, ACJ)

(Dr. SHAMEEM AKTHER, J)

30th January, 2017

Note:
Furnish c.c. in two days.
b/o
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Date: 30.1.2017

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