



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT  
( Special Original Jurisdiction )

Monday, the Eleventh day of March Two Thousand Nineteen

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PRESENT

The Hon`ble Mr.Justice ABDUL QUDDHOSE

WMP(MD) No.4457 of 2019

IN

WP(MD) No.5633 of 2019

M/S.ISWARYA MOTORS,  
REP BY ITS PARTNER,  
K.MUKUNDAN

... PETITIONER / PETITIONER

Vs

THE REGIONAL TRANSPORT OFFICER,  
SRIVILLIPUTHUR,  
VIRUDHUNAGAR DISTRICT.

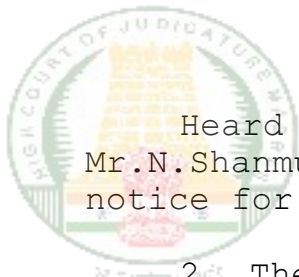
... RESPONDENT / RESPONDENT

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased to grant an order of Interim Direction directing the respondent herein and its subordinate officials to immediate permanent registration of the petitioners Motor Car namely Mercedes Benz India Private Ltd., Light Motor Vehicle Passenger car bearing its temporary registration mark Number TN /38/TMP/2019/592 colouring polar white, Engine No.65192134654533, Chassis No. WDD2050026L037817, on receiving the Life Time Tax for the invoice the price of the petitioner purchase of the vehicle of Rs.31,75,000/-, pending disposal of the above writ petition.

Prayer in WP(MD). 5633/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Mandamus, directing the respondent herein to accept the Life Time Tax of the petitioners Motor car namely Mercedes Benz India Private Ltd., Light Motor Vehicle Passenger car bearing its temporary registration mark Number TN /38/TMP/2019/592 colouring polar white, Engine No.65192134654533, Chassis No. WDD2050026L037817, on receiving the Life Time Tax for the invoice the price of the petitioners purchase of the vehicle of Rs.31,75,000/-.

ORDER : This petition coming on for orders upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of MR.A.SARAVANAN, Advocate for the petitioner and of MR.N.SHANMUGASELVAM, Additional Government Pleader on behalf of the Respondent, the court made the following order:-



Heard Mr.A.Saravanan, learned counsel for the petitioner. Mr.N.Shanmugaselvam, learned Additional Government Pleader accepts notice for the respondent.

2. The only point for consideration in this writ petition is whether the petitioner is liable to pay 15% Life Time Road Tax on the cost of the vehicle, as per the tax invoice raised by the dealer or as per the tax invoice raised by the manufacturer to the dealer.

3. It is the case of the petitioner that he is liable to pay 15% Life Time Road Tax only on the tax invoice raised by the dealer. In the instant case, the tax invoice raised by the dealer is less than the tax invoice raised by the manufacturer in favour of the dealer.

4.The learned counsel for the writ petitioner drew the attention of this Court to a judgment of the learned Single Judge of this Court in W.P.(MD) No.8985 of 2018 dated 20.04.2018 and submitted that as per the said order, Life Time Tax is payable only as per the tax invoice raised by the dealer.

5.Considering the submission made by the learned counsel for the petitioner, this issue has to be examined in detail after considering the objections raised by the respondent in their counter as and when it is filed before this Court.

6.In the instant petition, the petitioner is seeking for an interim direction to register the vehicle pending disposal of the Writ Petition.

7.Considering the nature of relief and the subject matter which is a vehicle, this Court is of the view that interim direction will have to be granted as sought for by the writ petitioner. However, the said interim direction is subject to the outcome of the final order to be passed in this writ petition.

8.Accordingly, interim order in W.M.P.(MD) No.4457 of 2019 is ordered as prayed for. Post the main writ petition for final disposal on **25.03.2019**.

sd/-  
11/03/2019

/ TRUE COPY /

Sub-Assistant Registrar (C.S.)  
Madurai Bench of Madras High Court,  
Madurai - 625 023.

TO

THE REGIONAL TRANSPORT OFFICER,  
SRIVILLIPUTHUR,  
VIRUDHUNAGAR DISTRICT.



+1 CC to M/s.A.SARAVANAN, Advocate ( SR-4612[I] dated 11/03/2019 )

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ORDER

IN

WMP (MD) No.4457 of 2019

IN

WP (MD) No.5633 of 2019

Date :11/03/2019

JM/PN/SAR 1/11.03.2019/3P/3C