THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P.NOS.8161, 8163 AND 8169 OF 2019

COMMON ORDER

Petitioners claim to have purchased the vehicles, and that when sought for registration, the respondents – registration authorities, insisted for payment of life tax on the ex-showroom price, instead of on discounted invoice price. Aggrieved by the said demand, the present writ petitions have been filed.

Learned counsel for the petitioners, as well as learned Government Pleader for Transport would submit that considering the very same issue, a learned single Judge in W.P.No.5286 of 2018 dated 02.05.2018, held that the petitioner therein is only liable to pay life tax on the discounted invoice price and not on the ex-showroom cost of the vehicle, and directed the authorities to refund the life tax amount collected in excess of the life tax payable by the writ petitioner. Aggrieved by the said order of the learned single Judge, the Department of Transport, carried the matter in appeal and the Division Bench of this court in W.A.No.805 of 2018 and W.P.Nos.28612 and 45131 of 2018 dated 29-01-2019, dismissed the writ appeal, confirming the order of the learned single Judge and allowed the writ petitions.

In view of the order dated 29-01-2019 in W.A.No.805 of 2018 and W.P.No.28612 and 45131 of 2018, and for the reasons alike, the impugned demand for payment of life tax on the ex showroom price of the vehicles, in all the three writ petitions, cannot be sustained, and the respondents /

competent authority, is directed to register the respective vehicles of the petitioners, on payment of life tax on the invoice price.

Writ petitions are accordingly allowed.

Interlocutory applications pending, if any, shall stand closed. No order as to costs.

CHALLA KODANDA RAM,J

DATE:18—04—2019

Note:

Copy of judgment dated 29-01-2019
in W.A.No.805 of 2018 and W.P.Nos.28612 and 45131 of
2018 be annexed to this order.

B/O

AVS