

THE HON'BLE Dr. JUSTICE SHAMEEM AKTHER

WRIT PETITION No.10323 OF 2019

ORDER:

This Writ Petition, under Article 226 of the Constitution of India, is filed seeking to declare the action of respondents in insisting the petitioner to pay life tax on price/amount specified in the price list of the dealer/company instead of invoice price and not registering the petitioner's BMW vehicle bearing temporary registration No.TS-09-CDTR-2839, as illegal and arbitrary and consequently, to direct the respondents to register the petitioner's vehicle.

2. Heard both sides and perused the record.

3. Learned counsel for the petitioner would submit that the petitioner has purchased a BMW vehicle bearing temporary registration No.TS-09-CDTR-2839 for Rs.55,08,437/- and invoice was prepared to that effect. Now, the registering authorities are insisting to pay life tax on the value of the price list of the dealer/company. He relied on a decision of this Court in W.P.No.5286 of 2018, dated 02.05.2018.

4. There is no dispute with regard to the factual aspects. In the aforementioned decision of this Court, respondents therein were directed to collect life tax on the invoice price.

5. In view of the aforementioned decision of this Court, the respondent authorities are directed to collect life tax for the subject vehicle on the invoice price i.e., Rs.55,08,437/- and complete

registration of the subject vehicle after following the due procedure.

6. With the above direction, the Writ Petition is ordered.

Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. There shall be no order as to costs.

Date: 15th May, 2019

YVL/MD

Dr. SHAMEEM AKTHER, J



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