THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION No.11015 OF 2019

DATED :10.06.2019

Between :
M/s SAS SUPER INFRA PROJECTS
A Partnership Firm represented by its Managing Partner L Sreekanth Reddy S/o L Purendar Reddy aged about 39 years Occupation Business R/o 758/A Venkateshwara Colony Mahbubnagar Rural Mahbubnagar

.. Petitioner

And

The State of Telangana
Rep by its Principal Secretary Transport Department
Secretariat Building Hyderabad& others.

.. Respondents

This court made the following :

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ORDER :

Heard learned counsel for the petitioner and learned Government Pleader for Transport.

2. Petitioner claims to have purchased Range Rover 4.4. L Diesel Autobiography motor car (Chassis No. SALGA3EJ5HA3723200917) from M/s. Sri Krishna Automotives Hyd Pvt ltd for an invoice of Rs. 73,67,554/-. At the time of purchase, petitioner claims to have paid life tax @ 14% on the invoice price of the vehicle. When petitioner approached the respondents to register his vehicle permanently, he was asked to deposit an additional amount towards life tax holding that petitioner paid less amount than the tax payable on ex Showroom price of the vehicle. No details are furnished except claiming that life tax is payable on the invoice but not on the ex Showroom price and therefore petitioner is not required to pay the additional tax demanded.

3. In support of the claim that petitioner is not required to pay additional amount demanded by the respondents, he placed reliance on the decision in W.P.No.5286 of 2018 which was upheld by the Division Bench in W.A.No.805 of 2018.

4. Learned Single Judge of this Court held that the State cannot be allowed to levy life tax on the ex-showroom price shown in the price list, when it is not the actual cost of the vehicle and the life tax has to

be levied on the actual cost of the vehicle as paid by the purchaser of the vehicle which can be reflected from the invoice. This view of learned Single Judge was upheld by the Division Bench of this Court.

5. Learned Government Pleader does not dispute the fact that the issue is covered by the decision referred to above.

6. Following the earlier decision in W.P.No.5286 of 2018 dated 02.05.2018 this Writ Petition is also allowed directing the respondents to register Range Rover 4.4. L Diesel Autobiography motor car (Chassis No. SALGA3EJ5HA3723200917) purchased from M/s. Sri Krishna Automotives Hyd Pvt ltd, without demanding additional life tax, if the life tax already paid based on the invoice No. JLR/1819/N-262 dated 12.3.2019 is as per the provisions of the Motor Vehicles Act and the vehicle is fulfilling all other parameters for registration. Petitioner shall also furnish all details of the vehicle purchased by him. Pending miscellaneous petitions, if any, shall stand closed. Pending miscellaneous petitions, if any, shall stand closed.

P.NAVEEN RAO,J

10th June, 2019
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