THE HON'BLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION NO.11283 OF 2019

Dated 11th June 2019

Between:

Kallem Venkat Reddy,S/o. K.Yadagiri Reddy.

...Petitioner

And

1. The State of Telangana rep.by its Principal Secretary, Transport Department, Secretariat Buildings, Hyderabad and two others.

...Respondents

The 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 BMW Motor Car of 2019 model vide invoice dated 30.03.2019 for Rs.64,03,469/-. Based on the said invoice, he paid Rs.8,99,625/- towards life tax and he was granted temporary registration No.TS-09-CFTR-9054. When petitioner presented the vehicle for registration, respondents demanded additional sum of Rs.1,98,945/- based on the ex-showroom price of the vehicle. According to petitioner, 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 pricelist, 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 the 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 the BMW Motor Car of 2019 model without demanding additional life tax, if the life tax already paid based on the invoice dated 30.03.2019 is as per the provisions of the Motor Vehicles Act and the vehicle is fulfilling all other parameters for registration. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(P.NAVEEN RAO, J)

11th June 2019
RRB