

HONOURABLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION No.11428 OF 2019

DATE : 12.06.2019

Between :

Venugopal Paramkusham, s/o. late P.V.Rama Krishna Rao
Aged about 64 years, occu: Advocate, r/o. Plot No.27,
Kiran Enlave, Delhi Public School Road, Sikh Village,
Cantonment, Secunderabad.

..... Petitioner

and

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

..... Respondents



This Court made the following :

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ORDER :

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

2. Petitioner claims to have purchased a Mercedes Benz GLC 220D 4 Matic Sport for 45,04,096/- from M/s.Silver Star Mercedes Benz on 26.02.2018. Based on the tax invoice, he paid 6,33,715/- towards life tax and he was granted temporary registration No.TS-09-BLTR-1568. When he presented the vehicle for registration, he was asked to pay additional amount of 93,700/-. Under compulsion, he paid the said amount and he was granted permanent registration of the vehicle as TS-10-EQ-4455. This Writ Petition is filed praying to refund the excess amount collected based on the Ex-showroom price.

3. Learned counsel for petitioner places reliance on the decision of learned single Judge of this Court in W.P.No.5286 of 2018, which was affirmed by the Division Bench in W.A.No.805 of 2018 holding that life tax cannot be collected based on the ex-showroom price shown in the price list, when it is not the actual cost of the vehicle, evidencing from invoice issued by the vendor and declared the action of respondents demanding higher life tax as illegal.

4. Following the said decision, learned single Judge of this Court in W.P.No.1803 of 2018 and batch, allowed the Writ Petitions, directing the respondent authorities to refund the

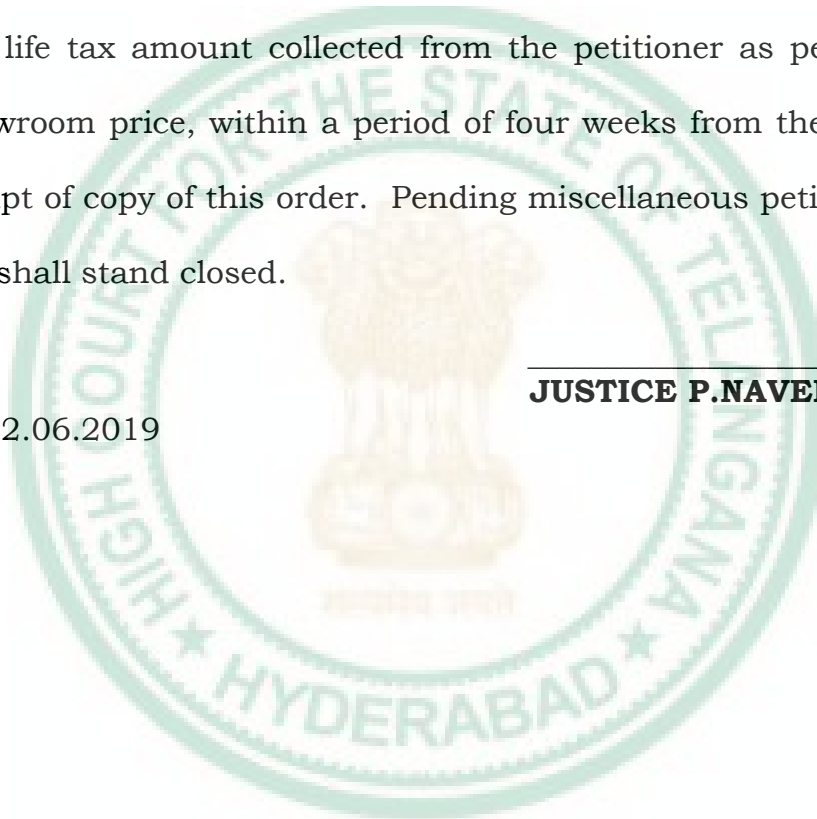
excess life tax amount paid by the individuals based on the ex-showroom price.

5. Learned counsel for petitioner as well as learned Government Pleader fairly submit that the subject matter of this Writ Petition is covered by the decision of learned single Judge of this Court in W.P.No.1803 of 2018 and batch.

6. Following the said decision, this Writ Petition is also allowed, directing the respondent authorities to refund the excess life tax amount collected from the petitioner as per the ex-showroom price, within a period of four weeks from the date of receipt of copy of this order. Pending miscellaneous petitions, if any, shall stand closed.

Date: 12.06.2019
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