THE HON'BLE SRI JUSTICE P. NAVEEN RAO

W.P.No.11820 OF 2019

Date: 17.6.2019

Between:

P.Karthik Varma and another.

.. Petitioners

And

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

.. Respondents

The Court made the following:

THE HON'BLE SRI JUSTICE P. NAVEEN RAO

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ORDER:

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

2. Insofar as first petitioner is concerned, he filed W.P.No.11629 of 2019 on the very same issue and the said writ petition was allowed by this Court by order dated 13.6.2019. Having noticed that the same petitioner filed two writ petitions on the very same issue, this writ petition is listed under the caption "for being mentioned".

3. The learned counsel for the petitioners expressed apology for the inconvenience caused to the Court on account of first petitioner approaching two Lawyers simultaneously and filing two separate writ petitions and therefore he seeks withdrawal of the writ petition insofar as first petitioner is concerned.

4. Recording the said submission, the writ petition is dismissed as withdrawn, insofar as first petitioner is concerned, warning the first petitioner to be careful in future.

5. Insofar as second petitioner is concerned, second petitioner claims to have purchased a BENZ Car (C220 D BSIV Model) for an invoice of Rs.40,54,625/-. At the time of purchase, second petitioner claims to have paid life tax of Rs.5,70,785/- on the invoice price and he was given temporary registration number as TS09CGTR0066. Subsequently, when second petitioner approached the respondents to register his vehicle permanently, he was asked to deposit additional amount on ex Showroom price towards life tax holding that second petitioner paid less amount than the tax payable on Ex-Showroom price of the vehicle.

According to second petitioner, life tax is payable on the invoice, but not on the Ex-Showroom price and therefore second petitioner is not required to pay the additional tax demanded.

6. In support of the claim that second 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, dated 02.05.2018, which was upheld by the Division Bench in W.A.No.805 of 2018, dated 29.01.2019.

7. 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.

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

9. Following the earlier decision in W.P.No.5286 of 2018, dated 02.05.2018, this Writ Petition is also allowed insofar as second petitioner is concerned, directing the respondents to register the BENZ Car (C220 D BSIV Model) without demanding additional life tax, if the life tax already paid based on the invoice dated 1.4.2019 is as per the provisions of the Motor Vehicles Act and the vehicle is fulfilling all other parameters for registration. Pending miscellaneous petitions, if any, shall stand closed.

P. NAVEEN RAO, J

Date: 17.6.2019
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