**THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

**WRIT PETITION No.14194 OF 2019**

Date:11.07.2019

Between:

Vibrant Automobiles India Private
Limited, having its office at
6-3-569/2, Rockdale, Somajiguda,
Hyderabad, rep., by its General
Manager, Mr. Masiuddin Ahmed .. Petitioner

And

The State of Telangana, rep., by its
Principal Secretary, Transport Department,
Secretariat, Hyderabad and 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 five vehicles i.e., three vehicles of FORD ENDEAVOUR 3.2 TITANIUM 4X4 AT Make and two vehicles of FORD ENDEAVOUR 2.2 TITANIUM 4X2 AT Make, from Ford India Private Limited, Tamil Nadu, for invoice of Rs.25,20,000/-, Rs.24,30,000/-, Rs.25,20,000/-, Rs.19,00,000/- and Rs.21,00,000/-, respectively. At the time of purchase, petitioner paid life tax of Rs.3,40,800/-, Rs.3,52,000/-, Rs.3,40,800/-, Rs.10,33,000/- and Rs.12,33,000/-, respectively, and he was given temporary registration numbers as TN/19/TMP/2019/42, TN/19/TMP/2019/39, TN/19/TMP/2019/37, TN/19/TMP/2019/44 and TN/19/TMP/2019/43. Subsequently, when petitioner approached the respondents to register his vehicles permanently, he was asked to deposit additional amount of Rs.1,19,000/-, Rs.1,31,800/-, Rs.1,19,000/- Rs.1,72,620/- and Rs.1,44,620/-, respectively, towards life tax holding that petitioner paid less amount than the tax payable on ex-showroom price of the vehicles. According to petitioner, life tax is payable on the invoice but not on the ex-showroom price and therefore he 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, dated

02.05.2018, which was upheld by the Division Bench in W.A.No.805 of 2018, dated 29.01.2019.

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, as 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 three vehicles of FORD ENDEAVOUR 3.2 TITANIUM 4X4 AT Make and two vehicles of FORD ENDEAVOUR 2.2 TITANIUM 4X2 AT Make, without demanding additional life tax, if the life tax already paid based on the invoice dated 11.06.2019 is as per the provisions of the Motor Vehicles Act and the vehicles are fulfilling all other parameters for registration. Pending Miscellaneous petitions, if any, shall stand closed.

**P. NAVEEN RAO, J**

Date:11.07.2019

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