THE HON'BLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION No.14200 OF 2019

Date:11.07.2019

Between:

Venkateswarlu Mittapalli, S/o. Sarvaiah
Mittapalli, aged about 43 years,
Occ: Business, R/o.19-75/1, 401
Reddy Colony, Balaji Residency, Miryalguda,
Nalgonda District, Telangana State .. Petitioner

And

The State of Telangana, rep., by its
Principal Secretary, Transport Department,
Secretariat Buildings, 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 Audi Motor Car from Olympus Motors Private Limited, Road No.12, Banjara Hills, Hyderabad, for an invoice of Rs.25,08,500/-. At the time of purchase, petitioner claims to have paid Rs.3,54,325/- towards life tax and he was given temporary registration number as TS 09 BBTR 0594. Subsequently, when petitioner approached the respondents to register his vehicle permanently, he was asked to deposit additional amount of Rs.92,241/- towards life tax holding that petitioner paid less amount than the tax payable on 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 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 the Audi Motor Car without demanding additional life tax, if the life tax already paid based on the invoice dated 31.07.2017 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:11.07.2019
KHs