

**THE HONOURABLE SRI JUSTICE P.NAVEEN RAO**

**WRIT PETITION No.14504 OF 2019**

**ORDER:**

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

2. Petitioner claims to have purchased Skoda Rapid Ambition car for an invoice price of Rs.9,78,042/-. At the time of purchase, petitioner claims to have paid life tax of Rs.1,17,370/- and was given temporary registration number as TS 09 CJ TR 6382. Subsequently, when the petitioner approached the respondents to register the vehicle permanently, he was asked to deposit additional amount on ex-Showroom price towards life tax holding that the 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 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, learned counsel 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 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.

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 Skoda Rapid car of the petitioner without demanding additional life tax, if the life tax already paid based on the invoice dated 03.06.2019 is as per the provisions of the Motor Vehicles Act and the vehicle is fulfilling all other parameters for registration. Since the sale invoice is dated 03.06.2019 and the vehicle is to be registered within 30 days from the date of temporary registration, petitioner may have to pay the penal charges for the delay in registration of the vehicle as levied and determined by the respondent authorities when the vehicle is presented for permanent registration.

Pending miscellaneous petitions, if any, shall stand closed. No order as to costs.

16<sup>th</sup> July, 2019  
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**P.NAVEEN RAO, J**