

THE HON' BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.17462 of 2019

ORDER:

The petitioner is aggrieved of the action of respondent authorities in insisting for additional tax amount, based on the Ex-show room price, for taking up permanent registration of BMW 3 Series GT Luxury Line Motor Car bearing Temporary Registration No.TS-09CM TR 2478, in spite of the petitioner paying the tax basing on the invoice.

When the matter is taken up, learned counsel for both the sides represented that this Court in a similar matter in W.P.No.5286 of 2018, dated 02.05.2018, directed the respondent authorities to take up permanent registration of the petitioner's vehicle therein, without demanding additional amount towards life tax as the tax paid by the petitioner basing on the invoice is in accordance with the provisions of Motor Vehicles Act. Learned counsel further submits that the said view was upheld by a Division Bench of this Court in W.A.No.805 of 2018 and therefore prayed to pass similar order in this writ petition as well.

In view of the order dated 02.05.2018 in W.P.No.5286 of 2018, this writ petition is also allowed with a direction to the respondent authorities to register the petitioner's aforesaid BMW Motor Car by allotting a permanent registration number without demanding for payment of additional life tax as the petitioner has admittedly paid life tax on the invoice which is as per the provisions contained in the Motor Vehicles Act.

No costs. Miscellaneous petitions, if any pending, shall stand closed.

CHALLA KODANDA RAM, J

16th August, 2019

KSM

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