

THE HON' BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.19827 of 2019

ORDER:

The action of respondent authorities in insisting the petitioner to pay additional tax amount, based on the Ex-show room price, for taking up permanent registration of MERCEDES BENZ Motor Car bearing temporary registration No.TS-09-CN-TR-4180, though the tax was paid as per invoice, is challenged in this writ petition.

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 allot permanent registration number to the petitioner's MERCEDES BENZ Motor Car bearing temporary registration No.TS-09-CN-TR-4180, without demanding for payment of additional life tax as the petitioner has admittedly paid the tax as per invoice which is in accordance with the provisions of the Motor Vehicles Act. No costs.

Miscellaneous petitions, if any pending, shall stand closed.

CHALLA KODANDA RAM, J

13th September, 2019
KSM

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