HONOURABLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION NO.20000 OF 2019

Date: 18.09.2019

Between:

Vasavi Creators LLP.,
Having its Office at
#8-2-120/86/9/A/1,
Road No.2, North End,
Banjara Hills, Hyderabad-500 034
Rep., by its Partner,
Yerram Vijay Kumar

.....Petitioner

And

State of Telangana,
Rep., by its Principal Secretary,
Transport Department,
Secretariat, Hyderabad & others.

.....Respondents

The Court made the following:

THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION NO.20000 OF 2019

ORDER:

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

2. Petitioner claims to have purchased Mercedes Benz Make GLE 250D 4 MATIC BSIV and Mercedes Benz Make GL5 350 D 4 MATIC BSIV Model 350D from Raam Autobahn Private Limited, for an invoice of Rs.48,71,598/- and Rs.58,23,900/- respectively. At the time of purchase, petitioner claims to have paid life tax of Rs.6,75,280/- and Rs.9,55,350/- respectively and he was given temporary registration numbers as TS 09 CETR 4220 and TS 09 CETR 4191 respectively. Subsequently, when petitioner approached the respondents to register his vehicles permanently, he was asked to deposit additional amount on ex Showroom price 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 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, he 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 GLE 250D 4 MATIC BSIV and Mercedes Benz Make GL5 350 D 4 MATIC BSIV Model 350D bearing temporary registration numbers TS 09 CETR 4220 and TS 09 CETR 4191 respectively without demanding additional life tax, if the life tax already paid based on the invoice dated 28.02.2019 is as per the provisions of the Motor Vehicles Act and the vehicles are fulfilling all other parameters for registration. Since the sale invoice is dated 28.02.2019 and the vehicles were not 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 vehicles as levied and determined by the respondent authorities when the vehicles are presented for permanent registration. Pending miscellaneous petitions, if any, shall stand closed.

P.NAVEEN RAO, J

18th September, 2019
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