

THE HON' BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 20161 of 2019

O R D E R:

The action of the respondent authorities in insisting the petitioner to pay different of tax amount of Rs. 51,800/- for taking up permanent registration of Mercedes Benz bearing temporary registration No.TS-09-CN-TR-8378, though 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 similar circumstances in Writ Petition No.5286 of 2018, *vide* order 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 based on the invoice price is in accordance with the provisions of the Motor Vehicles Act. Learned counsel further submit that the said view was upheld by a Division Bench of this Court in Writ Appeal No.805 of 2018 and therefore, prayed to pass similar order in this Writ Petition as well.

In view of the above-said submission, for the reasons alike in 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 bearing temporary registration No.TS-09-CN-TR-8378, 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

17th September 2019

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