

THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

W.P.No. 21857 of 2019

Date: 1.10.2019

Between :

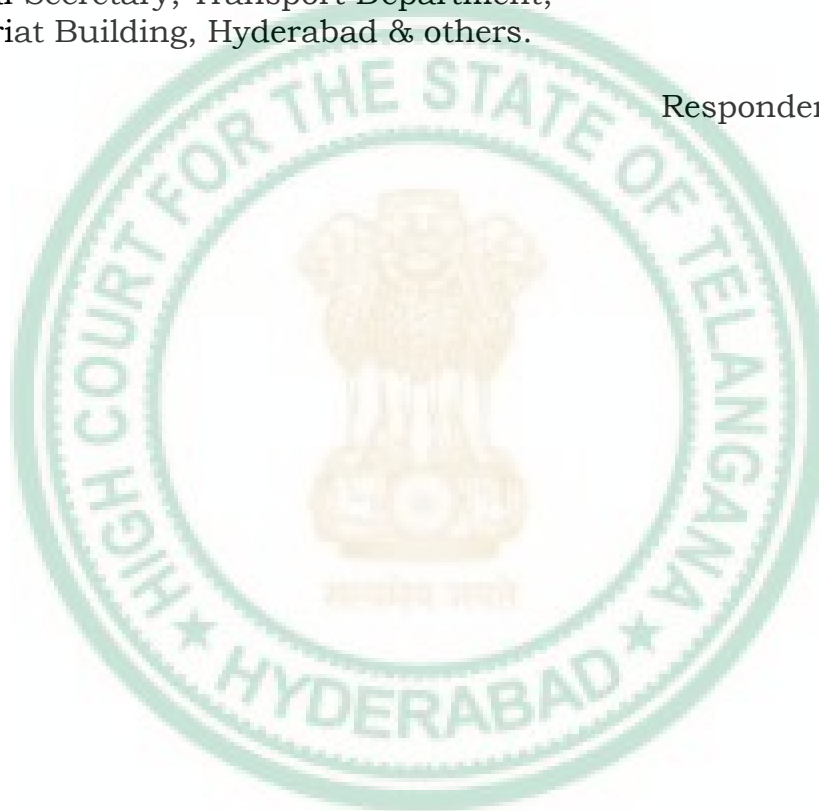
Sri Venkateswara Cinemas LLP, rep. by
Cherukuri Sudhakar

Petitioner

And

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

Respondents



This court made the following :

THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

W.P.No.21857 of 2019

ORDER :

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

2. Petitioner claims to have purchased BMW Car (X5 XDRIVE30D) with BSIV Model (WBAKS4709J0Y21841) from Infinity Cars Pvt. Ltd., Worli, Mumbai for an invoice amount of Rs.64,13,500/- vide invoice No.VSIP-WS-0519-31 dated 29.5.2019 and obtained temporary registration number as MH/43/TMP/2019/1748. The temporary certificate of registration dated 31.5.2019 indicates that vehicle shall be permanently registered at RTA-Hyderabad-CZ. Petitioner alleges that when he approached the respondents to register his vehicle permanently, he was asked to pay excess amount towards life tax based 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 and the respondents are directed to register BMW Car (X5 XDRIVE30D) with BSIV Model (WBAKS4709J0Y21841) - Temporary Registration No. MH/43/TMP/2019/1748, without demanding additional life tax on ex-show room price, subject to payment of life tax based on the invoice price of the vehicle as per invoice dated 29.5.2019 and if the vehicle is fulfilling all other parameters for registration as per the provisions of the Motor Vehicles Act. Further as vehicle was purchased outside the State and registration is sought in Telangana State, petitioner shall also submit all the documents required for registration of vehicle purchased out side the state of Telangana. Since the sale invoice is dated 29.5.2019 and the vehicle was 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 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.

P.NAVEEN RAO,J

Date: 1.10.2019
DA

THE HONOURABLE SRI JUSTICE P.NAVEEN RAO



W.P.No. 21857 of 2019

1.10.2019