**THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

**WRIT PETITION No.23983 OF 2019**

Dated:04.11.2019

Between:

Ms. Anugraha Paul Kothapally,
D/o. Paul Dinker Kothapally,
Occ:Private Employee, aged about
31 years, R/o.38-129/C, Neredmet,
Near Meri Gold High School, Ambedkar
Nagar, Malkajgiri, Medchal, Sainikpuri,
Hyderabad .. Petitioner

And

The State of Telangana, rep., by its
Principal Secretary, Transport Department,
Secretariat Buildings, Hyderabad and others .. Respondents

HIGH COURT FOR THE STATE OF TELANGANA
HYDERABAD

This Court made the following:

**THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

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**ORDER**:

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

2. Petitioner claims to have purchased Skoda Rapid Style MT 1.6 MPI for an invoice of Rs.9,78,070/-. At the time of purchase, petitioner claims to have paid life tax of Rs.1,17,370/- and she was given temporary registration number as TS 09 CLTR 9090. Subsequently, when petitioner approached the respondents to register her vehicle permanently, she was asked to deposit amount of Rs.38,820/- 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, learned counsel placed reliance on the decision in W.P.No.5286 of 2018, dated 02.05.2018, which was upheld by the Division Bench in W.A.No.805 of 2018, dated 29.01.2019.

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 Skoda Rapid Style MT 1.6 MPI without demanding additional life tax, if the life tax already paid based on the invoice dated 22.07.2019 is as per the provisions of the Motor Vehicles Act and the vehicle is fulfilling all other parameters for registration. Since the sale invoice is dated 22.07.2019 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:04.11.2019
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