

THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION NO.24628 OF 2019

Date: 11.11.2019

Between:

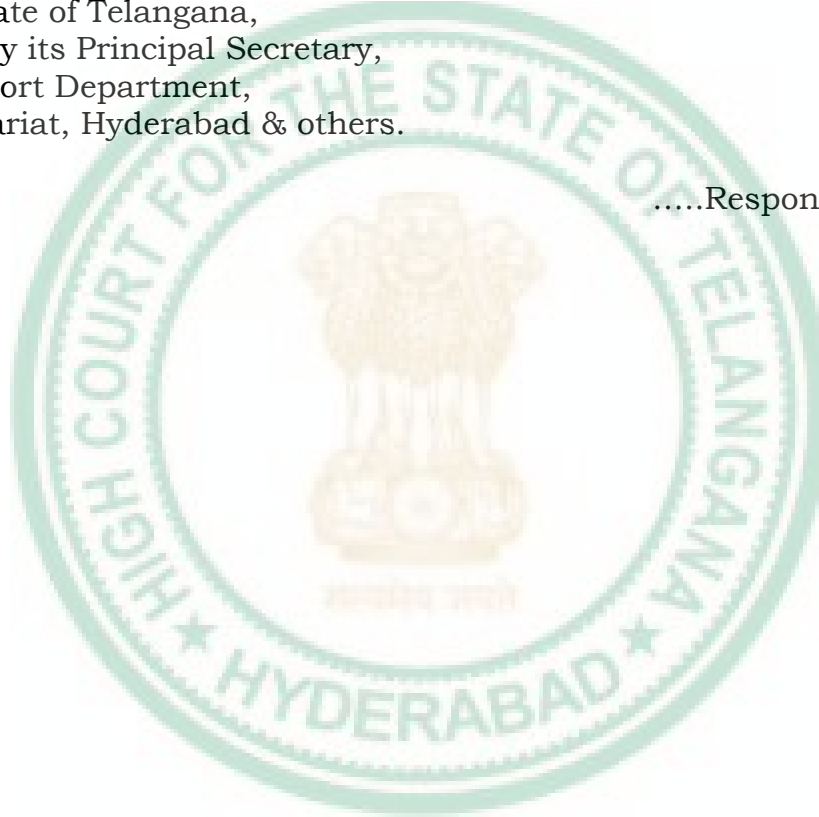
M/s.Synergy Bio Technologies,
Rep., by its representative Allada Narayana Swamy,
S/o.A.Hanumantha Rao,
Aged about 54 yrs, R/o.Plot 86 & 87,
Cherlapally, R.R.District.

.....Petitioner

And

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

.....Respondents



The Court made the following:

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ORDER:

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

2. Petitioner claims to have purchased Mercedes Benz CKD V222 S450 from T.V.Sundram Iyengar & Sons Pvt. Ltd., Sundram Motors, Bangalore, for an invoice of Rs.1,22,71,652/- vide invoice No.SUO11920RIN00307 dated 31.10.2019 and obtained temporary registration number as KA/4/TMP/2019/14745. The temporary certificate of registration dated 31.10.2019 indicates that vehicle shall be permanently registered at RTA-Uppal, Telangana. 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. The respondents are directed to register Mercedes Benz CKD V222 S450 purchased from T.V.Sundram Iyengar & Sons Pvt. Ltd., Sundram Motors, Bangalore, for the price of Rs.1,22,71,652/- vide invoice No.SUO11920RIN00307 dated 31.10.2019 with temporary registration number KA/4/TMP/2019/14745, 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 31.10.2019 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. Pending miscellaneous petitions, if any, shall stand closed.

P.NAVEEN RAO, J

11th November, 2019
Rds