THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION NO.25626 OF 2019

Date: 21.11.2019

Between:

Pulpa Navitha W/o.P.Sukesh Babu,
Aged 44 yrs, R/o.H.No.6-3-649/4/1,
Raj Bhavan Quarters lane, Behind Medinova Hospital,
Somajiguda Hyderabad, Telangana State.

.....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 from Adishwar Auto Diagnostics Pvt. Ltd., Hyderabad for an invoice of Rs.47,11,600/-. At the time of purchase, petitioner claims to have paid life tax of Rs.6,59,630/- and she was given temporary registration number as TS 09 CQ TR 2789. Petitioner also purchased Motor Jeep from Sree Krishna Automotives Hyd. Pvt. Ltd., Hyderabad for an invoice of Rs.18,71,000/- and claims to have paid life tax of Rs.2,61,940/- and she was given temporary registration number as TS 09 CQ TR 9132. Subsequently, when petitioner approached the respondents to register her vehicles permanently, she was asked to deposit additional amounts on ex-showroom price towards life tax holding that petitioner paid less amounts than the tax payable on ex Showroom price of the vehicles. 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 amounts demanded by the respondents, she 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 Mercedes Benz Motor car bearing temporary registration number TS 09 CQ TR 2789 and the Jeep bearing temporary registration No.TS 09 CQ TR 9132 without demanding additional life tax, if the life tax already paid based on the invoices dated 07.10.2019 and 17.10.2019 respectively, are as per the provisions of the Motor Vehicles Act and the vehicles are fulfilling all other parameters for registration. Since the sale invoices are dated 07.10.2019 and 17.10.2019, 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

21st November, 2019
Rds