

**THE HONOURABLE SRI JUSTICE P.NAVEEN RAO**

W.P.No. 26006 of 2019

**ORDER :**

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

2. Petitioner claims to have purchased Mercedes Benz Car (Chasis No.WDC 1668236M0215160119 – Engine No. 64282642162071) from M/s Raam Autobahn, Hyderabad for an invoice price of Rs.63,41,855/-. At the time of purchase, petitioner claims to have paid life tax of Rs.8,87,860/- and petitioner was given temporary registration number as TS 09 CSTR 3393. When the petitioner approached the respondents to register his vehicle permanently, petitioner was asked to deposit an additional amount 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 additional tax as demanded.

3. In support of the claim that petitioner is not required to pay additional amount demanded by the respondents, learned counsel for petitioner 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 Mercedes Benz Car (Chasis No.WDC 1668236M0215160119 – Engine No. 64282642162071) purchased from M/s Raam Autobahn, Hyderabad with temporary registration number as TS 09 CSTR 3393, without demanding additional life tax, if the life tax already paid based on the invoice dated 9.11.2019 is as per the provisions of the Motor Vehicles Act and the vehicle is fulfilling all other parameters for registration. Pending miscellaneous petitions, if any, shall stand closed.

Date: 26.11.2019  
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**P.NAVEEN RAO,J**