THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

W.P.No. 26031 of 2019

ORDER :

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

2. Petitioner claims to have purchased BMW Car (730ld DPE Signature) from Gallops Autohaus, Ahmedabad for an invoice of Rs.99,75,000/- vide invoice No. BMW 618 dated 12.11.2019 and obtained temporary registration number as GJ/1/TMP/2019/226637. The temporary certificate of registration dated 12.11.2019 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 (730ld DPE Signature) from Gallops Autohaus, Ahmedabad for an invoice of Rs.99,75,000/- vide invoice No. BMW 618 dated 12.11.2019 with temporary registration number GJ/1/TMP/2019/226637, 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 12.11.2019 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

Date: 26.11.2019
DA