THE HON'BLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION No.26513 OF 2019

Dated:02.12.2019

Between:

M/s. Raghav Polymers, rep., by Nikhil Tibrewala, S/o. Jay Prakash Tibrewala .. Petitioner

And

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

This 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 E 220D Expression (Chassis No.WDD2131046L026083 & Engine No.65492080431060) from Auto Hangar India Private Limited, Near Century Bazar, Prabhadevi, Mumbai, for an invoice of Rs.50,88,050/- vide invoice No.M20PRBCR10061455, dated 01.11.2019, and obtained temporary registration number as MH/1/TMP/2019/3674. The temporary certificate of registration dated 13.11.2019 indicates that vehicle shall be permanently registered at the RTA-Hyderabad, Telangana State. Petitioner alleges that when it approached the respondents to register its vehicle permanently, it was asked to pay additional amount towards life tax 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 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 the petitioner's vehicle i.e., Mercedes Benz E 220D Expression (Chassis No.WDD2131046L026083 & Engine No.65492080431060) from Auto Hangar India Private Limited, Near Century Bazar, Prabhadevi, Mumbai, for an invoice of Rs.50,88,050/- vide invoice No.M20PRBCR10061455, dated 01.11.2019, and obtained temporary registration number as MH/1/TMP/2019/3674 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 01.11.2019 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:02.12.2019

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