THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

W.P.No.28834 of 2019

ORDER :

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

2. This writ petition is filed contending that even though life tax is paid based on the invoice price of the vehicle, the registering authority is insisting for payment of life tax based on the ex-showroom price. Several such writ petitions were filed making the same allegation and following the decision of learned Single Judge in W.P.No.5286 of 2018, upheld by the Division Bench in W.A.No.805 of 2018, the writ petitions were disposed of directing the registering authority to register the vehicles subject to payment of life tax on the invoice price and not to insist higher life tax based on the ex-showroom price. This writ petition is also filed ventilating the same grievance.

3. It is also to be noted that the Transport Commissioner, Telangana, Hyderabad issued a Circular Memo No.2045/S/2016 dated 03.12.2019 directing all the registering authorities in the State to instruct the dealers in their jurisdiction that the life tax for the new vehicles be collected upon the sale based on the net invoice price.

4. In view thereof, the writ petition is allowed directing the registering authority to comply with the Circular Memo of the Transport Commissioner dated 03.12.2019 and to register the petitioner's vehicle without insisting for payment of life tax on ex-showroom price, but based on the invoice price, if the tax already paid satisfies the tax payable and the vehicle fulfils all other parameters for registration. Pending miscellaneous petitions, if any, shall stand closed.

P.NAVEEN RAO,J

Date: 27.12.2019
DA