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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 23.02.2021
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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P(MD)No.14024 of 2019

S.Jothinath ... Petitioner

Vs.

The Regional Transport Officer,
Regional Transport Office,
Visuvasapuram, Thovalai,
Nagercoil, Kanyakumari District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing respondent to refund the excess amount of Rs.1,00,654/- with reasonable rate of interest to the petitioner within a stipulated time to be framed by this Court.

For Petitioner : Mr.S.Kumar

For Respondent : Mr.M.Rajarajan,
Additional Government Pleader.

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2.The writ petitioner purchased a vehicle from a dealer based in Tirunelveli. The ex-showroom price (that is exclusive of taxes) was Rs.13,97,972.97. When the petitioner went to register the same with the respondent, the respondent insisted that the petitioner should pay life time road tax also along with cess. The petitioner was ready to pay the same but insisted that since as per the rules, the petitioner has to pay only on the cost of the vehicle, he would pay only on the ex-showroom price. The respondent refused to accept the stand of the petitioner and insisted that the petitioner must pay life time road tax along with Cess for the cost of the vehicle that would include CGST, SGST and Cess, which came to Rs.20,69,000/-. The petitioner's case is that since he was compelled to part with the said amount, he remitted the same for the purpose of obtaining registration. Later he gave a representation seeking refund to the tune of Rs.1,00,654/-. Since the said request was not accepted, the present writ petition came to be filed.

3.The writ prayer is opposed by the respondent and they have also filed a counter affidavit.

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4.I carefully considered the rival contentions and went through the materials on record. There cannot be no doubt that as per the third schedule to Tamil Nadu Motor Vehicle Taxation Act, 1974, the rate of tax on a new motor vehicle is computed on the total cost of the vehicle. This expression "cost of the vehicle" has been explained as meaning the cost of vehicle at the time of purchasing the vehicle. Now the question is whether, the authority should go by ex-showroom price or by the price actually paid by the purchaser which of course would include CGST, SGST and Cess. The issue on hand is no longer *res integra*. A learned Judge of this Court vide order dated 20.04.2018 in W.P.No.8985 of 2018, held that the cost of the vehicle means cost of the vehicle paid by the purchaser at the time of purchasing the vehicle, which should be inclusive of CGST and GST. I therefore hold that the respondent correctly collected road tax from the petitioner and the petitioner has not paid anything in excess. I find no merit in the writ petition. It stands dismissed. No costs.

Sd/-

Assistant Registrar (T&P)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Regional Transport Officer,
Regional Transport Office,
Visuvasapuram, Thovalai,
Nagercoil, Kanyakumari District.

+1 CC to SPL GP (SR-6986[F] dated 24/02/2021)

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VB (11.03.2021) 2P 3C

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