2024:PHHC:171374-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-4169-2024 (O&M)
Decided on : 19.12.2024

M/s Flax Vintage LLP

. . . Petitioner(s)

Versus

Union of India and others

. . . Respondent(s)

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

PRESENT: Mr. Sandeep Verma, Advocate
for the petitioner(s).

Mr. Pankaj Gupta, Senior Panel Counsel
for respondents No.1 & 5 (UOI).

Mr. Prateek Mahajan, Advocate and
Ms. Saloni Sharma, Advocate
for respondents No.2 to 4.

Mr. Jagjot Singh, Advocate
for respondent No.6.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. The case of the petitioner is that it has purchased a car, make BMW XM, UMRN-G0922, having Certificate No.: e1*2007/26*2006*06, which is an Externally Chargeable Plug in Hybrid, having a pure electric range of 76 KM. The said vehicle is documented in EU Type approval Certificate, which has been verified on VAHAN Portal by the Central Institute of Road Transport (CIRT).

2. The Registering Authority, Chandigarh denied the exemption of Motor Vehicle Tax to the petitioner's car, although exemption is allowed in terms of the Electric Vehicle Policy of 2022 notified by the Chandigarh

Administration.

3. Learned counsel for the petitioner submits that since the vehicle is Externally Chargeable Plug in Hybrid, having a pure electric range of 76 KM, and therefore, would be entitled to the benefit of exemption as provided under the Electric Vehicle Policy of 2022.

4. Learned counsel further submits that the action of the respondents is unjustified and contrary to the basic policy of the Government, which has its objectives to adopt the Electric Mobility Development and Manufacturing of Electric Vehicles and has also relied upon the amendments made in the Central Motor Vehicle Rules, 1989 vide notifications dated 13.03.2015, 30.06.2015 and 08.03.2019.

5. *Per contra*, learned counsel appearing for respondents No.2 to 4 (Chandigarh Administration) submits that although they have implemented their vehicle policy on 20.09.2020 and are trying to make the Union Territory, Chandigarh as a Model City, the petitioner would not be entitled to the benefit. The Chandigarh Administration issued notification on 25.05.2023, informing that the tax is exempted on Electric & Hybrid Vehicles (Strong Hybrid and Plug-in-Hybrid) purchased and registered in the Union Territory, Chandigarh, for the period of five years from the issuance of said notification.

6. The vehicle i.e. BMW XM, UMRN-G0922, purchased by the petitioner is an imported vehicle and has been approved by CIRT based on European WVTA Certificate (Whole Vehicle Type Approval). The European Certificate has also been endorsed by the CIRT. However, it is apparent that the category of the vehicle has not been mentioned in the Plug in Hybrid,

whereas, as per the European WVTA Certificate, the same has been mentioned as Strong Hybrid (Plug in Hybrid Charging Vehicle), as the category of the vehicle does not meet out the requirements of the notification of the Chandigarh Administration, for the purpose of exemption of motor vehicles tax, therefore, petitioner's claim for grant of exemption cannot be granted.

7. CIRT has also been impleaded as party (respondent No.5) to the proceedings, who has stated that the Ministry of Road Transport and Highways has notified Rule 125 and vide their notification dated 06.11.2023 and corrigendum was issued on 14.11.2023, reflects that the emission values for the vehicle have been given as 'exempted' and thus, further submits that M/s BMW India Private Limited subsequent to issuance of GSR 823(E) dated 06th November 2023 and GSR 838(E) dated 14th November 2023 by MoRTH, have uploaded same model on VAHAN Portal with Fuel as PLUG-IN HYBRID EV with UMRN Number G0922CSA, which CIRT has approved on VAHAN on 14.3.2024 as PLUG-IN HYBRID EV on the basis of provision available on VAHAN portal, subsequent to issue of GSR 823(E) dated 6th November 2023 and GSR 838(E) dated 14th November 2023.

8. Thus, from the written statement filed by respondent No.5 – CIRT, it is apparent that the vehicle in question is approved as Plug-in Hybrid EV (pHEV). In view thereto, we have no hesitation in reaching to the conclusion that the vehicle is entitled for exemption in terms of the notification issued by the Chandigarh Administration for Strong Hybrid and Plug-in-Hybrid vehicles.

Accordingly, the writ petition is allowed. Respondents No.2 to

4 (Chandigarh Administration) are directed to issue registration certificate to the petitioner's vehicle by granting the benefit of exemption of Motor Vehicle Tax, within a period of 15 days from the date of passing this order.

No order as to costs.

Misc. application(s), if any, also stand(s) disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 19, 2024
J.Ram

Whether speaking/reasoned: Yes/~~No~~
Whether Reportable: Yes/~~No~~