



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

227-2

CWP-20290-2023

Decided on : 03.09.2024

Saurabh Kapoor

... Petitioner(s)

Versus

Union Territory, Chandigarh and others

... Respondent(s)

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

PRESENT: Mr. Saurabh Kapoor, Advocate/petitioner in-person.

Mr. Mayank Sharma, Advocate for
Mr. Sanjiv Ghai, Advocate
for respondents No.1 and 2.

Mr. Arvind Seth, Sr. Panel Counsel
for respondents No.4 and 5.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. By way of present writ petition, petitioner has sought a writ of *Mandamus*, directing respondents No.1 and 2 to refund the excess amount of tax deposited by him for the vehicle on the new and increased price.

2. The brief facts, which need to be noticed for adjudication of this case are that the petitioner had purchased a new vehicle i.e. Mercedes-Benz SKD W206 C 220d from respondent No.3 i.e. IJM Panjab Motors Private Limited (authorized dealer) on 26.09.2022. The base price of the vehicle was Rs.37,87,783.79/- and the temporary registration of the vehicle was also done on the said price. However, at the time of requesting for permanent registration on 24th March, 2023, the demand for registration amount was increased, as the base price of the vehicle was also increased to



Rs.39,87,783/-.

3. As per rates of charging of registration, the petitioner was required to pay @ 8% of the ex-showroom price of the vehicle. Accordingly, petitioner paid a sum of Rs.3,18,702/-. However, petitioner submits that as per the invoice amount, he was only entitled and required to pay a sum of Rs.3,02,699/-, if the same is calculated @ 8% on the ex-showroom price on the date of purchase of vehicle.

4. Petitioner, who is appearing in person submits that the enhanced amount charged from him is not on account of his own fault and merely, because the price of the vehicle enhanced during the interregnum period i.e. between the period when the purchase of the vehicle was made and the date on which the permanent registration was granted, he cannot be held responsible.

5. In a case of almost similar nature i.e. **CWP-14329-2022 (Alankar Narula vs. Union Territory, Chandigarh and others)**, decided on **03.09.2024**, we have held that if during the interregnum period, the price changed, the concerned person is not required to pay at the enhanced price and would be entitled to refund also, if he has already paid the registration charges based on the enhanced price.

So far as, the rules relating to the registration of vehicles are concerned, they specifically provided for charging of 8% on vehicles costing more than Rs.20.00 lakhs.

6. Having noticed above, we find that 8% of the charges are in relation to the actual cost of the vehicle. If the cost of the vehicle changes (increased or decreased), during the interregnum period i.e. from the date of



actual purchase and the date of actual registration, question arises whether the respondents can demand higher/lower amount for registration.

In the opinion of this Court, it is the date of actual purchase, which is required to be taken into consideration for demanding of the registration charges and would not be variable on the basis of date of application of registration or issuance of the registration.

7. In view of above, we allow this writ petition and direct the respondents to refund the excess amount already deposited by the petitioner. The same shall be refunded to the petitioner within a period of three weeks from the date of passing of this order along with interest @ 6%.

Writ petition stands disposed of in aforesaid terms.

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

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

September 03, 2024

J.Ram

<i>Whether speaking/reasoned:</i>	<i>Yes/No</i>
<i>Whether Reportable:</i>	<i>Yes/No</i>