

THE HONOURABLE SRI JUSTICE P.NAVEEN RAO

W.P.No.21183 of 2019

Date: 25.9.2019

Between :

M/s Millennium Infra & Reality Projects Pvt. Ltd.,
represented by its Director Sanjeet Kumar Sharma

Petitioner

And

State of Telangana,
rep., by its Principal Secretary,
Transport Department,
Secretariat Building, Hyderabad & 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 JAGUAR XF 2.0L DIESEL PRESTIGE BSIV from Sree Krishna Automotives Hyderabad Pvt. Ltd., on 5.11.2018 for an invoice amount of Rs.41,70,382/-. At the time of purchase, petitioner paid a sum of Rs.5,86,995/- towards tax and the vehicle was given Temporary Registration No.TS 09 BZ TR 2985. When petitioner approached the respondents to register her vehicle permanently, the respondents declined to issue permanent registration number for the vehicle and demanded excess amount payable towards life tax based on the actual ex-showroom price. 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, she 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 directing the respondents to register the JAGUAR XF 2.0L DIESEL PRESTIGE BSIV, without demanding additional life tax, if the life tax already paid based on the invoice dated 5.11.2018 is as per the provisions of the Motor Vehicles Act and the vehicle is fulfilling all other parameters for registration. Since the sale invoice is dated 5.11.2018 and the vehicle was not registered within 30 days from the date of temporary registration, petitioner may have to pay the penal charges for the delay in registration of the vehicle as levied and determined by the respondent authorities when the vehicle is presented for permanent registration. Pending miscellaneous petitions, if any, shall stand closed.

P.NAVEEN RAO,J

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