

HIGH COURT OF JUDICATURE AT HYDERABAD  
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA  
PRADESH

PRESENT

**THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA**  
**AND**  
**THE HON'BLE SRI JUSTICE SANJAY KUMAR**

**WRIT PETITION No.6978 OF 2015**

DATED:18.03.2015

Between:

R.Armugam.

...Petitioner.

And

The State of Telangana, represented by its  
Principal Secretary, Transport Department, Hyderabad and others.

... Respondents.

**THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA  
AND  
THE HON'BLE SRI JUSTICE SANJAY KUMAR**

**WRIT PETITION No.6978 OF 2015**

**ORDER:** (per the Hon'ble The Chief Justice Sri Kalyan Jyoti Sengupta)

We have seen that this writ petition is filed challenging the order dated 14.02.2015 purported to have been passed in terms of the direction of this Court dated 02.02.2015 in W.P.No.1738 of 2015. By the impugned order, the petitioner has been directed to pay a sum of Rs.1,79,920/- together with life time tax and penalty. It is not mentioned under what provision of law, such life time tax can be imposed. It is an undisputed fact that the petitioner has got the vehicle registered in the State of Tamil Nadu. Obviously, all the requisite taxes must have been paid and deposited there.

Learned Government Pleader submits that by virtue of Rule 96 of the Andhra Pradesh Motor Vehicles Rules, 1989, such life time tax can be levied. However, the impugned order does not depict such legal provision. We have considered this Rule and this Rule does not empower the respondents to impose any tax. It speaks otherwise. We therefore set out the said Rule, hereunder:

**“96. Intimation in respect of the vehicles not registered within the State:-** Further to the provisions of sub-section (4) of Section 47, when any motor vehicle which is not registered in this State has been kept within the State for a period exceeding thirty days, the owner or other person incharge of the vehicle shall send intimation to the registering authority of the area in which the motor vehicle is at the time of making the report and shall intimate:-

- (i) his name and permanent address, and his

- address for the time being;
- (ii) the registration mark of vehicle;
  - (iii) the make and description of the vehicle; and
  - (iv) in the case of a transport vehicle, the name of the authority within the State by whom the permit has been issued or counter signed.”

In reference to this Rule, we have also checked up the provision of sub-section (4) of Section 47 of the Motor Vehicles Act, 1988 (for short ‘the Act’), which even does not empower the respondents to levy life time tax once again by this State. Sub-section (4) of Section 47 of the Act is also set out hereunder:

“(4) A State Government may make rules under Section 65 requiring the owner of a motor vehicle not registered within the State, which is brought into or is for the time being in the State, to furnish to the prescribed authority in the State such information with respect to the motor vehicle and its registration as may be prescribed. “

We are of the view that the order was passed without having any force of law. Learned Government Pleader says that the provision must have been there in some other laws, which he is unable to tell us at the moment, but we think when such legal provision has not been reflected in the impugned order itself, his submission to this effect is not helpful at all.

On that ground, we set aside the impugned order and direct the concerned respondent authority to hear and take note of specific power to impose life time tax on a vehicle which has been registered admittedly in another State. This exercise shall be completed within a period of three (3) weeks from the date of communication of this order.

With the above observation, the writ petition is allowed.

Pending miscellaneous petitions, if any, shall also stand dismissed. There will be no order as to costs.

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**K.J. SENGUPTA, CJ**

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18.03.2015  
*GJ/KVNI*

**SANJAY KUMAR, J**