

HIGH COURT OF ANDHRA PRADESH AT AMARAVATHI

MAIN CASE: W.P.No.20736 of 2023

PROCEEDING SHEET

Sl. No	DATE	ORDER	Office Note
01.	14.08.2023	<u>TRR, J</u> The present writ petition is filed aggrieved by the demand of payment of life tax of Rs.8,35,371/- against the petitioner's Hyundai ONIQ % RWD- an electric SUV Vehicle operating with battery with VIN/Chassis No. MALKM81AUPM002505*A and Motor/Engine No. EM17P1C6281D under Andhra Pradesh Motor Vehicles Taxation (amendment) Act, 2021. Learned counsel for the petitioner would submit that in order to encourage the battery vehicles the Government of Andhra Pradesh issued <i>vide</i> G.O.Ms.No.57 dated 01.11.2018. In view of the powers conferred by Clause(a) (ii) of sub-section(1) of Section 9 of Andhra Pradesh Motor Vehicles Taxation Act, 1963 (for short "the Act"), the Government of Andhra Pradesh hereby granted an exemption from payment of the tax payable under the Act, in respect of the motor vehicles operated with battery and registered on or before 31.12.2024. Later, the Government of Andhra Pradesh issued <i>vide</i> G.O.Ms.No.70 dated 27.12.2018 and modified the date to 07th June, 2023. The petitioner herein purchased the	

		battery vehicles from Tamil Nadu on 29.05.2023 and made an application on 05.06.2023 for registration, basing upon the G.O.Ms.No.57 dated 01.11.2018. Now, the respondents are demanding the petitioner for payment of life tax. As the contentions made by the respondents in view of the said G.O. the petitioner need not pay the life tax. To resolve the dispute counter-affidavit is required from the respondents. Petitioner herein made a <i>prima facie</i> case, basing upon G.O.Ms.No.57 dated 01.11.2018. Hence, there shall be direction to the respondents to Permit the petitioner to use the petitioner's vehicle as stated <i>supra</i>. However, at request of Sri V.Ashok Ram, learned counsel for the respondents, the petitioner hereby is directed to make an application to the respondents herein, making all his grievances basing upon the above said G.Os. Therefore, basing upon said application made by the petitioner herein the respondents are hereby directed to examine and pass appropriate orders and communicate the same to the petitioner herein. Post the matter after six (06) weeks. TRR,J KBN	
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