

HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD  
(Special Original Jurisdiction)

WEDNESDAY, THE THIRTIETH DAY OF OCTOBER  
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE  
AND  
THE HONOURABLE SRI JUSTICE J SREENIVAS RAO

WRIT PETITION NO: 26209 OF 2015

**Between:**

CH. Krishna Reddy, S/o Late Ranga Reddy, Aged 47 years, Authorized representative, Ramky Infrastructure Ltd, Ramky Grandiose, Sy. No. 136/2 and 4, Gatchibowli, Ranga Reddy District, Hyderabad- 500032 R/o Flat No. 52, Road No. 2, Green Hills Colony, R K Puram Saroornagar (M), R R District, Hyderabad- 500035.

...PETITIONER

**AND**

1. State of Telangana represented by The Special Chief Secretary, Transport, Roads and Buildings Department, Transport wing, Secretariat, Hyderabad.
2. The Transport Commissioner, State of Telangana, RTA Complex, Somajiguda, Hyderabad.
3. The Joint Transport Commissioner & Secretary RTA, RTA Complex, Somajiguda, Hyderabad, State of Telangana.
4. The Assistant Motor Vehicles Inspector, Vigilance Task Force, O/O The Transport Commissioner, State of Telangana, RTA Complex, Somajiguda, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction particularly one in the nature of a Writ of Mandamus declaring the action of the 3rd respondent in issuing a memo No. 3588/C16/HC/2015 dated 04-08-2015 requesting to pay tax and penalty along with compounding fee in respect of the seized Electronic sensor paver machine without considering the representations of the petitioner dated 01-07-2015 and 01-08-2015 and in violation of the Orders of the Hon'ble High Court issued on 19-06-2015 in WP 17908 of 2015 as illegal, arbitrary and against the principles of natural justice and against the settled law and consequently direct to release the Electronic Sensor Paver machine

**I.A. NO: 1 OF 2015(WPMP. NO: 34048 OF 2015)**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 3rd respondent to release the Electronic Sensor Paver machine seized by the 4th respondent pending disposal of the above writ petition

**Counsel for the Petitioner: SRI. C. L. N. GANDHI**

**Counsel for the Respondents: SRI M. VIGNESWAR REDDY,  
GP FOR TRANSPORT**

**The Court made the following: ORDER**

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE  
AND  
THE HON'BLE SRI JUSTICE J.SREENIVAS RAO**

**WRIT PETITION NO. 26209 OF 2015**

**ORDER:** (Per the Hon'ble Sri Justice J.Sreenivas Rao)

This Writ Petition is filed seeking the following relief:

".....to issue a writ order or direction particularly one in the nature of a Writ of Mandamus declaring the action of the 3rd respondent in issuing a memo No 3588/C16/HC/2015 dated 04.08.2015 requesting to pay tax and penalty along with compounding fee in respect of the seized Electronic sensor paver machine without considering the representations of the petitioner dated 01.07.2015 and 01.08.2015 and in violation of the Orders of the Hon'ble High Court issued on 19.06.2015 in W.P.No.17908 of 2015 as illegal, arbitrary and against the principles of natural justice and against the settled law and consequently direct to release the Electronic Sensor Paver machine....."

2. Heard Sri C.L.N.Gandhi, learned counsel for the petitioner and Sri M.Vigneswar Reddy, learned Government Pleader for Transport for respondent No.1 to 4.

3. **Brief facts of case:**

3.1 According to the petitioner, the petitioner Company is an integrated construction, Infrastructure development and management Company in India. The Company has specialized in construction and grounding huge infrastructure projects in various sectors like water, waste water, transportation, irrigation, industrial construction, parks (including SEZS), power transmission and power

distribution, residential, commercial and retail property. The Company commenced its business in 1994 and the company has its offices in various states. The company had undertaken several prestigious projects in laying roads and construction of bridges. For laying roads, the company acquired by importing certain specialized machines from other countries like Germany, France etc. The Company imported Electronic Sensor Paver Vogele Machine-Model Super 1800-2 with AB-600-2 TV Screed from Germany to Mumbai. The said machine is a chain mounted (crawler) machine and has no wheels or steering system and the machine is operated by paver console and screed console. The movement of the machine is facilitated by its rigidly fitted chain.

3.2 Petitioner further averred that on 21.02.2015 respondent No.2 checked the said machine and issued Vehicle Check Report (VCR) 498027 and seized the machine on the ground that the vehicle is required for payment of life tax. Questioning the said Vehicle Check Report, the petitioner filed this writ petition.

**Submissions of learned counsel for the petitioner:**

4. Learned counsel for the petitioner contended that as per the Circular Memo No.3943/E/1/2010 dated 17.05.2010 issued by the Transport Commissioner, Andhra Pradesh, Hyderabad, the petitioner is not liable to pay life tax including registration charges and the

same is exempted under the provisions of the Motor Vehicles Act, 1988 and above said circular is still in force, and binding upon the respondents.

**Submissions of learned Government Pleader:**

5. Learned Government Pleader submits that the petitioner is liable to pay life tax to the seized vehicle as per the provisions of the Telangana/Andhra Pradesh Motor Vehicles Taxation Act, 1963 and Rules made thereunder.

**Analysis:**

6. This Court considered the rival submissions made by the respective parties and perused the material available on record. Admittedly, Transport Commissioner, Andhra Pradesh, Hyderabad, had issued the Circular Memo No.3943/E1/2010 dated 17.05.2010 and relevant portion of the said circular is extracted below:

"Under Section 41(4) of the Motor Vehicles Act, 1988, the Central Government have issued a Notification in S.O.1248(E), Dated: 05.11.2004 specifying the various types of Transport and Non-Transport vehicles. In the said Notification at Sl.No. (xiv), the Construction equipment vehicles as defined in Rule 2(ca) is categorized as a Non-Transport Vehicle. Under Central Motor Vehicles Rules, 1989 a "Construction equipment vehicle" means rubber tyred, (including pneumatic tyred), rubber padded or steel drum wheel mounted, self-propelled and includes:

- 1) Excavator
- 2) Loader
- 3) Backhoe
- 4) Compactor roller (Road Roller)

- 5) Dumper
- 6) Motor grader
- 7) Mobile Crane
- 8) Dozer
- 9) Fork lift truck
- 10) Self loading mobile concrete mixer

Or any other Construction Equipment Vehicle or combination thereof designed for off highway operations in mining, Industrial undertaking, Irrigation and general construction but modified and manufactured with "on or off" or "on and off" highway capabilities.

"6. Any chain mounted vehicle (crawler) like an excavator, dozer, etc., are not covered under the definition of a motor vehicle and hence need not be registered."

7. Thus, the above said clause No.6 clearly reveals that the machine/vehicle of the petitioner was not covered under the definition of a motor vehicle and hence need not be registered and exempted from payment of life tax including registration charges on the ground that the petitioner vehicle is a chain mounted vehicle. The learned Government Pleader has not disputed about the existence of the above said Circular Memo No.3943/E1/2010 dated 17.05.2010.

8. For the foregoing reasons, the impugned memo No.3588/C16/HC/2015 dated 04.08.2015 issued by respondent No.3 is set aside. Respondents are directed to refund the amount deposited by the petitioner pursuant to the interim order passed by this Court on 08.12.2015 to him within a period of three (3) months from the date of receipt of a copy of this order.

9. With the above direction, the Writ Petition is disposed of. No costs. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

**SD/- V. KAVITHA**  
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

To,

1. The Special Chief Secretary, Transport, Roads and Buildings Department, Transport wing, Secretariat, Hyderabad.
2. The Transport Commissioner, State of Telangana, RTA Complex, Somajiguda, Hyderabad.
3. The Joint Transport Commissioner & Secretary RTA, RTA Complex, Somajiguda, Hyderabad, State of Telangana.
4. The Assistant Motor Vehicles Inspector, Vigilance Task Force, O/O The Transport Commissioner, State of Telangana, RTA Complex, Somajiguda, Hyderabad.
5. One CC to SRI. C. L. N. GANDHI, Advocate [OPUC]
6. Two CCs to GP FOR TRANSPORT, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

BM  
LS

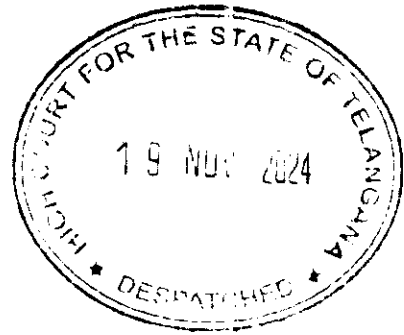
§

**HIGH COURT**

**DATED:30/10/2024**

**ORDER**

**WP.No.26209 of 2015**



**DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS**

*10 Copies*

*Sm  
18/11/24*