

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

MONDAY, THE FOURTEENTH 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: 14726 OF 2014

Between:

M/S. IJM (INDIA) Infrastructure Limited, 1-89/1, Plot No.42 and 43, Kavuri Hills, Phase - 1, Madhapur, Hyderabad 500081, Represented by its Authorized Signatory, Sri. T. Siva Kumar, S/o Sri. T. Hanumaiah

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Transport Department, Secretariat, Hyderabad (A.P.).
2. The Commissioner of Transport, Khairatabad, Hyderabad. (A.P.)
3. The Deputy Transport Commissioner, Medak District, Sangareddy.
4. MVI/AMVI Transport Dept, Checkpost, Zaheerabad.
5. The State of Telangana Rep by its Principal Secretary, Transport Department, Secretariat Hyderabad.

Respondent No.5 is impleaded as per Court Order dated 06-08-2014 in WPMP.27941 of 2014

...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 of Mandamus or any other appropriate writ, order or direction to declare that the Primary Jaw Crusher which is part of Crushing Plant used by the Petitioner do not require registration and is exempt from paying quarterly tax as well as life tax under the Andhra Pradesh Motor Vehicles Taxation Act, 1963, and consequently set aside the Demand/Show-Cause Notice of 3rd Respondent dated 20.05.2014 demanding payment of life tax of Rs. 21,08,670/- as illegal and contrary to law

I.A. NO: 1 OF 2014(WPMP. NO: 18262 OF 2014)

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 4th Respondent to release of the Primary Jaw Crusher sized pursuant to Vehicle Check Report dated 12.05.2014, as otherwise the Petitioner will be put severe loss and hardship.

I.A. NO: 2 OF 2014(WPMP. NO: 18263 OF 2014)

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 grant stay of all further proceedings pursuant to the Demand/ Show-Cause Notice of 3rd Respondent dated 20.5.2014, in respect of the Primary Jaw Crusher which is part of Crusher Plant, as otherwise the Petitioner will be put severe loss and hardship.

Counsel for the Petitioner: SRI SHREYAS REDDY M/S. INDUS LAW FIRM

**Counsel for the Respondents: SRI M. VIGNESHWAR 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.14726 of 2014

ORDER: (per the Hon'ble the Chief Justice Alok Aradhe)

Mr. Shreyas Reddy, learned counsel appears for Indus Law Firm, learned counsel for the petitioner.

Mr. M. Vigneshwar Reddy, learned Government Pleader for Transport appears for the respondents.

2. In this Writ Petition, the petitioner *inter alia* has raised an issue with regard to applicability of the Telangana Motor Vehicles Taxation Act, 1963, in respect of motor vehicle which is registered in the name of owner or occupier of the mine and is being worked personally by him for carrying out mining operations of such mine.

3. Learned counsel for the parties jointly submit that the issue involved in the instant Writ Petition has been dealt with by the Division Bench of this Court *vide* common order dated 06.09.2024 in Writ Petition No.6872 of 2012 and batch.

4. In view of aforesaid submission and for the reasons assigned in the aforesaid common order dated 06.09.2024 in

Writ Petition No.6872 of 2012 and batch, the impugned show cause notice/impugned order is quashed. However, the respondents are granted liberty to ascertain whether the motor vehicle is exclusively being used by the petitioner for the purpose of mining operations. In case the vehicle used by the petitioner is solely for mining operations, then, no action for levy of life tax shall be taken in respect of such vehicle. However, the authorities shall be at liberty to proceed in accordance with law. It shall be open for the petitioner to make an application for refund of the amount, if any deposited by the petitioner in pursuance of the interim order, before the authority concerned.

5. Accordingly, the Writ Petition is disposed of.

Miscellaneous applications, if any pending, shall stand closed. There shall be no order as to costs.

SD/-V.KAVITHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

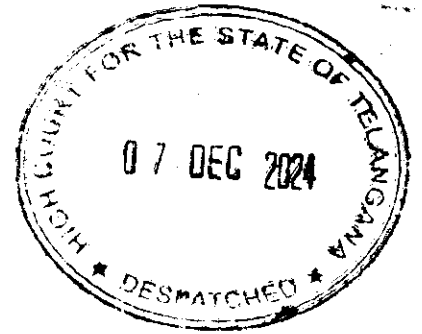
To,

1. The Principal Secretary, Transport Department, Secretariat, Hyderabad T.S.
2. The Commissioner of Transport, Khairatabad, Hyderabad. (T.S.,)
3. The Deputy Transport Commissioner, Medak District, Sangareddy.
4. The MVI/AMVI Transport Dept, Checkpost, Zaheerabad.
5. The Principal Secretary, Transport Department, Secretariat Hyderabad.
6. One CC to M/S INDUS LAW FIRM, Advocate [OPUC]
7. Two CCs to GP FOR TRANSPORT, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies
B M
GJP

CHP

HIGH COURT

DATED:14/10/2024



ORDER

WP.No.14726 of 2014

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

*(12) CHR
4/12/24*