(1999) 10 AP CK 0047

In the Andhra Pradesh High Court

Case No : Writ Petition No. 15721 of 1999

B. Pratap Reddy APPELLANT

Vs

Regional Transport Officer, Cuddapah RESPONDENT

Date of Decision : 29-10-1999

Acts Referred:

Andhra Pradesh Motor Vehicles Taxation Act, 1963 — Section 3, 9

Citation : (2000) 1 ALD 147 : (1999) 6 ALT 404

Hon'ble Judges : V. Eswariah, J;P. Venkatarama Reddi, J

Bench : Division Bench

Advocate : Mr. Noushad Ali, for the Appellant; Special Government Pleader for Taxes, for the Respondent

Judgement

P. Venkatarama Reddi, J.—The petitioner who holds a contract carriage basic permit to ply within Cuddapah District and paying the tax of Rs.1,150/- per seat per quarter, made an application to the respondent informing him that the vehicle will have to ply outside the District now and then, and therefore, he may be permitted to pay the tax of Rs.380/- in terms of G.O. Ms. No.224, dated 7-11-1996. According to the said Government Order issued u/s 9 of the Andhra Pradesh Motor Vehicles Taxation Act, Contract Carriages covered by basic permits and idle contract carriages plying on the strength of temporary or special permits issued under the Motor Vehicles Act, can obtain temporary or special permits for plying on Intra or Inter-State routes on payment of Rs.50/- per seat for a minimum period of 3 days and Rs.17/- per seat per day for a period exceeding 3 days. Under G.O. Ms. No.220, dated 7-11-1996 which is a notification issued u/s 3 of the Andhra Pradesh Motor Vehicles Taxation Act, the rate of tax applicable for a contract carriage plying within the home District and any one contiguous District is Rs.1,150/- for every passenger, otherwise, the rate of tax will be Rs.2,500/- for the contract carriages plying on Inter-State routes or on Intra-State routes either by obtaining All India Tourist Permit or temporary permit.

2. The contention of the petitioner is that he having already paid tax of

Rs.1,150/-, the tax which is liable to be paid under G.O.Ms. No.224, dated 7-11-1996 (now replaced by G.O. Ms. No. 100, dated 20-5-1999) is Rs.1,530/- per seat per quarter minus Rs.1,150/- (already paid by him). Thus the petitioner submits that on payment of differential tax of Rs.380/- per seat, the contract carriage vehicle of the petitioner should be allowed to ply anywhere within the State on the strength of special or temporary permit. It is difficult to accept this contention. What all G.O. Ms. No.224 or G.O. Ms. No. 100 provides for is that the applicant of a special or temporary permit intending to ply the contract carriage either within the State or outside the State can obtain the permit on payment of tax of Rs. III- per day per seat. A further condition is stipulated that the contract exceeding 30 days will not qualify for the availment of such a concessional rate of tax. G.O. Ms. No.224 (or the corresponding G.O. Ms. No. 100, dated 20-5-1999) operates on its own, and it is independent of G.O. Ms. No.220. As and when the special or temporary permit has to be obtained in terms of G.O. Ms. No.224 or G.O. Ms. No.100, the tax stipulated therein has to be paid and there is no question of adjusting one tax for the other. If, however, the petitioner wants to come out of the ambit of G.O. Ms. No.224 or G.O. Ms. No. 100 and would like to have the authorisation to ply throughout the quarter in any part of the State, necessarily he has to pay the tax at the enhanced rate of Rs.2,500/- per seat per quarter. The concessional rate stipulated by G.O. Ms. No.224 or 100 is meant to relive the burden of tax to the contractor carriage operators who would like to take their vehicles for a few days and on few occasions outside the District. The concession cannot be extended beyond the limits within which it is intended to operate. The concessions provided for in G.O. Ms. No.224 or G.O. Ms. No. 100, cannot be so read as to defeat the other provisions prescribing the rates of tax for various categories of vehicles. The Regional Transport Officer is quite right in rejecting the petitioner''s application on the ground that there is no provision to accept the differential tax of Rs.380/- per seat per quarter and to issue a special permit to ply outside the District throughout the quarter. We, therefore, dismiss the writ petition.

