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COURT OF RECORD

Kerala HC Asserts States' Taxing Powers for BH Series Vehicle Registrations

Sheikh Rayees • January 11, 2025

PUBLISHED REPORT

In a pivotal ruling, the Kerala High Court has affirmed the authority of state governments to levy taxes on vehicles registered under the Bharat Series (BH series) as per their own laws, overriding centrally prescribed rates. This decision highlights the constitutional balance of power between the States and the Centre regarding motor vehicle taxation. The BH series, introduced in 2021 by the Ministry of Road Transport and Highways, allows vehicle...

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