



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.8525 of 2026

(In the matter of an application under Articles 226 and 227 of the Constitution of India)

Gauri Rani Nayak@Gauri Rani Swain

....

Petitioner

-versus-

Padmini Samantara and others

....

Opposite Parties

Advocate(s) appeared in this case:-

For Petitioner : Mr. P.K. Mishra, Advocate

For Opposite Parties : Mr. K.M. Bhuyan, Advocate
For O.P. No.2 (Insurer)

CORAM: JUSTICE B.P. ROUTRAY

JUDGMENT

1st July 2026

B.P. Routray, J.

1. Heard Mr. P.K. Mishra, learned Advocate for the Petitioner and Mr. K.M. Bhuyan, learned counsel for Opposite Party No.2 (Insurer).

2. The Petitioner has challenged order dated 25.11.2025 of learned 9th M.A.C.T., Bhubaneswar in M.A.C. No.175 of 2023, wherein her prayer to summon the Income Tax Officer, Puri to submit the income tax particulars of the deceased has been rejected.



3. As seen from said impugned order under Annexuer-3, the learned Tribunal without any discussion on the prayer of the Petitioner has rejected her prayer without assigning any reason.

4. Admittedly, the Petitioner is the claimant before the learned Tribunal and her claim is in respect of the death of the deceased who died in a motor vehicular accident. She has prayed for issuance of summons to the concerned Income Tax Officer, Puri for submission of particulars of income tax of the deceased for the financial years 2021 to 2024. It needs to be mentioned here that the deceased was an income tax Assessee as per the contention of the claimant and the same is not disputed by the Respondents, particularly by the insurer.

5. The learned Tribunal is required to adjudicate the claim application under Section 166 of the M.V. Act for grant of just compensation to the claimant. For this purpose, the income of the deceased is a vital aspect and unless the same is determined appropriately, the process of adjudication would be incomplete for determining the just compensation payable to the claimant.



6. For the purpose of arriving at the income of the deceased for computation of the compensation amount, the duty is obviously casted on the claimant to furnish all such documents in support of her claim. At the same time, when the claimant is required to discharge her duty by filing supporting documents, the duty of the court to find out actual income of the deceased is not ousted. When the claimant is stating that the deceased as an income tax Assessee and the same remains undisputed, her prayer to summon the Income Tax Officer in this regard to get the income tax particulars of the deceased cannot be rejected at the whim of the court. It is true that a public authority, in order to produce documents before the court, is required to be summoned by the court and in the present case particularly considering the status of the claimant under the benevolent legislation to get compensation, the court should proceed for finding the truth about income of the deceased in order to have determination on just compensation payable to the claimant.

7. In the procedural Rules i.e. The Odisha Motor Vehicles (Accidents Claims Tribunal) Rules 1960, the Tribunal is authorized to exercise the powers of a Civil Court, inter alia, as per Order XIII and



XVI relating to attendance of witnesses and production of documents necessary in course of trial.

8. Keeping in view the duty of the court and the right of the claimant to get just compensation under the provisions of the M.V. Act, it is found appropriate to allow the prayer of the Petitioner to summon the concern Income Tax Officer for production of such income tax return particulars of the deceased, as prayed by the claimant.

9. Accordingly, the writ petition is disposed of with a direction to the learned Tribunal to issue summons to the Income Tax Officer, Puri to submit the income tax particulars of the deceased, as prayed by the Petitioner.

(B.P. Routray)
Judge