The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice Gudiseva Shyam Prasad

IA.No.1 of 2018 in/& MACMA.No.2284 of 2018

Date: 23.08.2018

Between:

M.S.Devi Bala

..**Appellants/claimants**

and

Ch.Venugopal Reddy and another

..**Respondents**

Counsel for the Appellants: **Mr.Chandrasekhar Reddy Gopireddy**

The Court made the following:

Common Judgment: ***(Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)***

The appellants have filed MACMA.No.2284 of 2018 seeking enhancement of the compensation awarded *vide* Award and Decree, dated 23-07-2014, in OP.No.47 of 2012, on the file of the Additional Chairman, Accidents Claims Tribunal -cum- XX Additional Chief Judge, City Civil Courts, Secunderabad.

IA.No.1 of 2018 is filed for condonation of delay of 1029 days in representing the same.

Heard the learned Counsel for the appellants and perused the record.

On a perusal of the affidavit, filed in support of IA.No.1 of 2018, we do not find sufficient reasons to condone the long delay of 1029 days in representing the Appeal.

Even otherwise, the contention raised by the learned Counsel for the appellants is that the Tribunal, instead of taking the gross monthly salary of the deceased at Rs.18,400/-, it has taken only Rs.15,000/- into account after deducting a sum of Rs.3,400/- towards income tax, which not in accordance with law. We are afraid the contention of the learned Counsel cannot be accepted for the reason that he has not produced any record with regard to the returns submitted by the deceased before the income tax authority concerned.

The legal position is well settled that, while caliculating the income, the Courts have to deduct income tax. Though the learned Counsel for the appellants has disputed the deduction of Rs.3,400/- towards the monthly income tax, the appellants have not produced any evidence to show that any amount less than the said amount was deductable towards income tax from the gross salary of the deceased. In the absence of such evidence, we do not find any reason to interfere with the award of the Tribunal, under which a sum of Rs.3,400/- was deduced towards income tax from the gross salary of the deceased. No other point has been urged by the learned Counsel for the appellant therefor on merits, the appellants have no cause for condoning the delay.

For the aforementioned reasons, IA.No.1 of 2018 as well as MACMA.No.2284 of 2018 are dismissed.

(C.V.Nagarjuna Reddy, J)

(Gudiseva Shyam Prasad, J)

Dt: 23rd August, 2018
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