

**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**223-A**

**FAO-4350-2017 (O&M)**

**Date of Decision : 16.08.2018**

Sanjogita and others

..... Appellants

Versus

Gurmeet Singh and others

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI**

**\*\*\***

Present: Mr. Vikas Gupta, Advocate  
for the appellants.

None for other respondents.

Mr. Gopal Mittal, Advocate  
for respondent No.3.

Mr. D.P. Gupta, Advocate  
for respondent No.6.

Mr. R.N. Singal, Advocate  
for respondent No.7.

Ms. Priya Deep, Advocate  
for Mr. Ashwani Talwar, Advocate  
for respondent No.8.

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**AJAY TEWARI, J. (Oral)**

This appeal has been filed for enhancement of compensation and for modifying the award dated 01.09.2015 passed by the Tribunal awarding compensation of Rs.8,91,468/- alongwith interest @ 7.5% p.a. on account of death of Raj Kumar.

Since the issue involved is very small detailed reference to the

facts is not required.

Counsel for the appellants has argued that the tax has been deducted @30% whereas as per the income tax for the Financial Year 2012-2013 the income upto Rs.2 lakhs was totally exempted and for the income between Rs.2 to 5 lakhs the tax slab was 10%.

In the present case, the total income was Rs.2,96,676/- and therefore the income tax deduction for two years could be Rs.9,676/- only instead of 30%. Therefore, the income would come to Rs.2,87,000/- instead of Rs.2,07,673.20/-. Ordered accordingly.

Counsel for the appellants has further argued that even for the 5 years when the income was taken as half the Tribunal has taken it as Rs.1,38,000/- whereas it should be 1,43,500/-.

Counsel for the respondents are not in a position to deny that if the tax slab is changed as mentioned above, half of the income would be Rs.1,43,500/- and not Rs.1,38,000/-. Ordered accordingly.

Counsel for the respondent No.3 has however pointed out that under the conventional heads a sum of Rs.1,30,000/- has been awarded and as per the judgment of the Supreme Court in *National Insurance Company Ltd. vs. Pranay Sethi and others, 2017(4) RCR (Civil)1009*, it could not be more than Rs.70,000/-.

Counsel for the appellants is not in a position to deny this fact.

Consequently, I reduce an amount of Rs.60,000/- under the conventional heads.

The apportionment and management would be as per the direction of the Tribunal.

There is no scope for any other modification. Appeal stands disposed of and the award is modified accordingly.

Since the main cases have been decided, the pending civil miscellaneous application, if any, also stands disposed of.

August 16, 2018  
*ashish*

( AJAY TEWARI )  
JUDGE

|                           |   |        |
|---------------------------|---|--------|
| Whether speaking/reasoned | - | Yes/No |
| Whether reportable        | - | Yes/No |