*   **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Date of Order: October 10, 2018

\+   **CM(M) 1240/2018 & CMs 42395-96/2018**

THE ORIENTAL INSURANCE CO LTD ..... Petitioner

Through: Mr. S.P. Jain, Mr. Himanshu Gambhir and Ms. Amandeep Kaur, Advocates

versus

SUKUMAR ASHOK CHAVAN & ANR .....Respondents

Through: Nemo

CORAM:
HON'BLE MR. JUSTICE SUNIL GAUR

ORDER
(ORAL)

1. Neither in the Award of 27th April, 2018 nor in the impugned orders of 30th July, 2018 and 28th August, 2018, the issue of deduction of TDS has been addressed by the concerned Motor Accident Claims Tribunal. Petitioner is aggrieved as Show-cause Notice has been issued to its Regional Manager to appear in person and to explain. Impugned order of 30th July, 2018 notes that claimant has furnished Form No.15-G under *the I.T. Act* to assert that the compensation received is not taxable. It is also noted in the impugned order that no written explanation has been furnished on behalf of petitioner's Regional Manager.

2. Learned counsel for petitioner submits that the written explanation has been furnished by way of reply dated 27th August, 2018 by petitioner's Regional Manager.

3. Impugned order of 28th August, 2018 permits petitioner to seek clarification from this Court. Petitioner's counsel relies upon this Court's order of 26th March, 2009 passed in MAC. APP. 596/2008 titled *National Insurance Co. Ltd. V. Kanika Saboo & Ors.* to submit that TDS is to be deducted if the compensation awarded and the interest accrued thereon, exceeds rupees fifty thousand.

4. Upon hearing, it is deemed appropriate to dispose of this petition while calling upon the concerned Tribunal not to insist upon the personal appearance of petitioner's Regional Manager and to resolve the issue of deduction of TDS in light of petitioner's reply of 27th August, 2018 and this Court's order in *Kanika Saboo (supra).*

5. With aforesaid directions, this petition and the applications are accordingly disposed of.

DASTI.

(SUNIL GAUR)
JUDGE

OCTOBER 10, 2018
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