IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

Civil Application [CAF] No.755 of 2021
in
First Appeal No.50 of 2011 (D)

Oriental Insurance Company Limited
vs.
Smt. Vidhya Dinesh Gavankar & others

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Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders. | *Court's or Judge's Orders*

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Shri Haris Khan, Adv. h/f Shri A.M. Quazi, Adv. for the Applicant-Appellant.
Shri K.S. Malokar, Advocate for Respondent Nos.1, 2, 3 & 5.

CORAM : S.M. MODAK, J.
DATE : 19th APRIL, 2021

Hearing was conducted through Video Conferencing and the learned Counsel agreed that the audio and visual quality was proper.

Heard both the sides.

The issue of liability to deduct TDS from the compensation amount is involved. The appellant-Insurance Company has deducted Rs.46,001/- towards TDS and they want to deposit a cheque of Rs.4,12,731/-. As regards issue about liability to pay the tax is kept pending, the appellant is permitted to deposit the cheque amount within seven days. The appellant is further directed to file an affidavit on the following aspects.

(a) How much amount they have deducted towards TDS and how much they have deposited with the Government.

(b) As per the Income Tax Act, what is a slab for deducting of income tax at source.

The appellant to serve the copy of affidavit to the respondents through their Counsel by email within two weeks.

Stand over after two weeks.

Civil Application [CAO] No.588/2011 :

Heard both the sides. My attention is brought to that application. An amount of Rs.2,12,327/- is sought to be withdrawn. It is told that the order could not be passed as the issue is pending before the Hon'ble Supreme Court. So also, there is a prayer to return the amount of Rs.4,12,731/-, which is permitted to be deposited today.

The judgment passed by the Claims Tribunal, dated 07/08/2010 merges with the judgment passed by this Court on 19/01/2021. The directions given in Paragraph 13 prevail. Hence the order:

- The Nazar is directed to transfer an amount of Rs.2,12,327/- along with accrued interest thereon in the bank account of respondent Nos.1, 2, 3 & 5, on furnishing bank details.
- So also, the Nazar is directed to transfer the amount of Rs.4,12,731/-, once the cheque is encashed in the bank account of respondent Nos.1, 2, 3 & 5 in the same proportion as mentioned in Paragraph 13 of the judgment of this Court.
- The application stands disposed of.

JUDGE

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