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

108

CM-14497-CII-2022 in/and
FAO No.4602 of 2022 (O&M)
DATE OF DECISION : 17th JANUARY, 2023

New India Assurance Company Limited

…. Appellant

Versus

Prem Lata and others

…. Respondents

CORAM : HON'BLE MR. JUSTICE RAJBIR SEHRAWAT

Present : Mr. Paul S.Saini, Advocate
for the appellant.

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RAJBIR SEHRAWAT, J. (Oral)

CM-14497-CII-2022

This is an application for condonation of delay of 12 days in filing the appeal.

For the reasons mentioned in the application, the same is allowed and the delay in filing the appeal is condoned.

Main Appeal

The present appeal has been filed by the appellant-Insurance Company against the award dated 02.07.2022 passed by the Motor Accident Claims Tribunal, Rewari (for short, the Tribunal), whereby the claimants have been awarded an amount of ₹70,11,676/- along with interest @ 6% per annum as compensation.

For the purpose of the present appeal, the parties would be referred to as they were described in the original claim petition filed before the Tribunal.

The brief facts giving rise to the present appeal are that the claimants had filed the claim petition asserting therein that on 21.12.2017 Amar Pal was going on his motorcycle. Around 9.55 PM when he reached near Maharaja Agarsain Hospital; towards Palace Flyover Road Delhi, the bus bearing registration No.DL-1PD-2986 came there; being driven in a rash and negligent manner by the respondent No.1. The said bus hit against the motorcycle of Amar Pal. As a result, he fell down. He was brought to Maharaja Agarsain Hospital where he was declared brought dead. In that regard, an FIR No.555/17 dated 21.12.2017 under Sections 279, 304-A IPC at Police Station Dwarka, South Delhi was registered against respondent No.1.

With these facts, the claim petition was filed claiming the compensation to the tune of ₹1.00 Crore. It was asserted in the claim petition that Amar Pal was earning ₹62,000/- per month. He was 42 years of age at the time of accident. Accordingly, the claim petition was decided by the Tribunal, wherein a total amount of ₹70,11,676/- was awarded as compensation.

Arguing the case, learned counsel for the appellant has submitted that the amount awarded to the claimants is on higher side because the amount of income tax has not been correctly deducted by the Tribunal. The counsel has further submitted that the annual income of the deceased was assessed at ₹42,557/- per month; which aggregated to ₹5,10,684/- for one year and only an amount of ₹2,136/- has been deducted as tax from his income. The counsel has submitted that instead of deducting ₹2136/-, an amount of ₹14,637/- should have been deducted from the income of the deceased as per the slabs of applicable income tax as given in the Income Tax Act.

Having heard the counsel for the appellant and having perused the case file, this Court does not find any substance in the arguments raised by the counsel for the appellant. The income of the deceased was assessed as per the material placed on record. Moreover, that is not being disputed even before this Court. Only the deduction of income tax has been questioned. However, the counsel for the appellant has failed to point out any material on record to substantiate his arguments. So far as the income tax slabs; as prescribed under the Income Tax Act are concerned, those are only prescribed as abstract legal propositions, but the actual liability under same is subject to change as per available deductions; from assessee to assessee. There is nothing referred by the counsel from record to show that the deceased was not entitled to any deductions or that he was entitled to deductions lesser than the ones shown in the income. Moreover, that was an aspect to be considered by the Tax Authorities. Therefore, the arguments of the counsel for the appellant cannot be accepted only on the basis of slabs prescribed under the Income Tax Act.

No other argument was raised.

In view of the above, finding no merit in the present appeal, the same is dismissed.

The statutory amount already deposited be sent to the Motor Accident Claims Tribunal, Rewari for onwards transmission to the appellant.

17th JANUARY, 2023 **(RAJBIR SEHRAWAT)**
'sandeep' **JUDGE**

Whether speaking/reasoned:	*Yes*	*No*
Whether Reportable:	*Yes*	*No*