



C.R.P(MD)No.2471 of 2018

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **08.04.2024**

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

C.R.P(MD)No.2471 of 2018
in
C.M.P(MD)No.10945 of 2018

The Managing Director,
Tamil Nadu State Transport Corporation Limited,
Madurai Bye Pass Road,
Madurai.

... Petitioner/1st Respondent
1st Respondent

Vs.

1.Seeniammal

2.Minor Gokul Kumar

3.Minor Aravinth Kumar

... Petitioner/Respondent
Respondent

(Minors 2 and 3 respondents are represented
through their mother and natural Guardian
1st respondent)

4.The Branch Manager,
Oriental Insurance Company Limited,
Nataraj Complex, Madurai Road,
Virudhunagar District.

... 4th Respondent/2nd Respondent
2nd Respondent

1/6



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PRAYER : Civil Revision Petition is filed under Article 227 of the Constitution of India, to set aside the order, dated 12.12.2017 passed in E.P.No.36 of 2013 in M.C.O.P.No.2 of 2010 on the file of the Motor Accident Claims Tribunal, Subordinate Judge, Sankarankovil and allow the present Civil Revision Petition.

For Petitioner : Mr.K.Gokul
For R-1 to R-3 : No appearance
For R-4 : Mr.C.Karthik

ORDER

The present revision petition has been filed by the Tamil Nadu State Transport Corporation challenging the order passed in E.P.No.36 of 2013 in M.C.O.P.No.2 of 2010 on the file of the Motor Accident Claims Tribunal, Subordinate Judge, Sankarankovil.

2. An award was passed in claim petition in M.C.O.P.No.2 of 2010 on 06.02.2013. The claimants had filed E.P.No.36 of 2013. In the said execution proceedings, the entire award amount, except the amount that was deducted towards TDS was deposited by the Transport Corporation.



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Since the amount retained by the Transport Corporation has deduction towards TDS was not deposited, a direction was issued on 12.12.2017 to deposit the said amount of Rs.1,88,629/- on or before 04.01.2018. Challenging the said order, the present revision petition has been filed by the Transport Corporation.

3. The issue relating to applicability of TDS for the interest amount arising out of award in Motor Accident Claims cases has been referred to the Larger Bench before the Hon'ble Supreme Court. In view of the said reference, this Court in a judgment reported in **2020 (4) CTC 53 [Cholamandalam MS General Insurance Company Limited, Legal Department, Chennai-600 001 Vs. M.Ashok Kumar and Others]** had directed all the Motor Accident Claims Tribunals to stay the execution proceedings relating to the deduction of TDS. This judgment has been followed by another learned Single Judge in a judgment reported in **2023 (5) L.W 653 [The Branch Manager, The New India Assurance Company Limited Vs. K.Theivanai and Others]**.



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4. In the present case, the order of the Execution Court is restricted only to the TDS amount deducted by the Transport Corporation.

Therefore, the order of the Executing Court is set aside. The matter is remitted back to the file of the Motor Accident Claims Tribunal, Subordinate Judge, Sankarankovil. As far as deduction of TDS is concerned, shall be kept in abeyance in view of the orders of this Court cited *supra*.

5. With the above said observation, this Civil Revision Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition stands closed.

08.04.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes
BTR



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To

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- 1.The Motor Accident Claims Tribunal,
Subordinate Judge,
Sankarankovil.
- 2.The Section Officer,
Vernacular Record Section,
Madurai Bench of Madras High Court,
Madurai.



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R.VIJAYAKUMAR, J.

BTR

Order made in
C.R.P(MD)No.2471 of 2018

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