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

**FAO-1777-2006 (O&M)
Date of Decision: October 21, 2024**

**Surji Devi and anr. ......Appellant(s)**

**Vs.**

**Avtar Singh and another ......Respondent(s)**

**CORAM: HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Ms. Ekta Thakur, Advocate
for the appellants.

Mr. Aman Sharma, Advocate for
Mrs Chirag Suri, Advocate
for the respondent-P.R.T.C.

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**SUDEEPTI SHARMA J.**

1. The present appeal has been preferred against the award dated 08.02.2006 passed in the claim petition filed under Section 166 of the Motor Vehicles Act, 1988 by the learned Motor Accident Claims Tribunal, Chandigarh (for short, 'the Tribunal') for enhancement of compensation, granted to the claimants/appellants.

**FACTS NOT IN DISPUTE**

2. The brief facts of the case are that on 28.09.2004 at about 3:15 P.M, Seema was going on her bicycle to her house situated in Sector 52, Chandigarh on the road dividing Sector 51 and 52, Chandigarh. In the meantime, a PRTC bus bearing No. PB-11-H-9864 came from the side of Mohali being driven by respondent No. 1 in a rash and negligent manner, struck against the bicycle of Seema. As a result of this accident, she fell down and suffered grievous injuries. She was removed to the Government Medical College and Hospital, Sector 32, Chandigarh where she died on the same day. F.I.R No. 326 dated 28.09.2004 was registered at P.S. Sector 36, Chandigarh.

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3. Upon notice of the claim petition, respondents appeared and contested the claim petition and denied the factum of the accident.

4. From the pleading of the parties, the Tribunal framed the following issues:-

1) Whether the claimants are the legal heirs of the deceased-Seema? OPP

2) Whether the deceased died in a motor vehicular accident which took place due to rash and negligent driving of respondent No. 1 while he was driving vehicle No. PB-11-H-9864 as alleged in the claim petition? OPP

3) If issues Nos. 1 and 2 are proved to what amount of compensation, the claimants are entitled to and from which of the respondent? OPR

4) Whether the claim petition is not maintainable? OPR

5) Relief.

5. After taking into consideration the pleadings and the evidence on record, the learned Tribunal awarded compensation to the tune of Rs.2,10,000/- alongwith interest @ 6% per annum to claimants. Hence the claimants/appellants filed the present appeal for enhancement of compensation awarded by the Tribunal.

**SUBMISSIONS OF THE COUNSELS FOR THE PARTIES**

6. The learned counsel for the claimants-appellants contends that the income of the deceased assessed by the learned Tribunal is on the lower side, as Seema (since deceased) was the sole bread earner of the family. She further contends that though cogent and convincing evidence was laid by the claimants while examining Surji Devi as PW2 to the effect that the deceased-Seema was earning Rs.4000/- per month, as she was working as Maid servant in different

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houses, yet the Tribunal has taken the income of the deceased at Rs.1800/- per month i.e of unskilled worker. She further contends that learned Tribunal has erred in not holding Pardeep Kumar-appellant No. 2 (brother of the deceased) as dependent upon the income of the deceased-Seema. She further submits that nothing was granted towards funeral expenses, future prospects, loss of consortium and loss of estate by the learned Tribunal. Moreover, the learned Tribunal has erred in law in applying the multiplier of 10 instead of 18, as per settled law. Therefore, she prays that the present appeal be allowed and compensation should be enhanced as per latest law.

7. Per contra, learned counsel for respondent-P.R.T.C, however, vehemently argues that the award has rightly been passed and the amount of compensation as assessed by the learned Tribunal has rightly been granted.

8. I have heard learned counsel for the parties and perused the whole record of this case.

9. A perusal of the record indicates that the Tribunal has overlooked the testimony of PW2-Surji Devi (mother of the deceased) wherein she deposed that the deceased- Seema was working as Maid servant in different houses and used to earn Rs.4000/- per month. The relevant extract of the award is reproduced as under:-

> *"10. In order to prove their case, claimant No.1 Surji Devi has appeared in the witness box as PW2 who in her affidavit Ex.P3 has deposed that her daughter Seema met with an accident on 28.09.2004 and immediately after the accident. College, same date. she taken to Government Sector 32, Chandigarh where she died Medical on the An amount of Rs.22,000/- was spent on her treatment and transportation of dead body and last rites. He daughter Seema was working as Maid*

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*Servant in different houses and she was earning Rs.4000/- per month from the said work. She was also good in cooking, cleaning and dusting. They were dependent upon the income of the deceased Seema. I have carefully perused the pleadings and evidence produced by the claimant. Deceased Seema was 16 years of age. She was a minor. No person has been examined in whose house she was working as Maid Servant. Anyhow it can be presumed that she was able to do the work as Maid Servant. It cannot be believed that at the age of 16 years she was earn Rs.4,000/- per month by doing the work as maid servant however, based on estimation and as unskilled labourer, is presumed that she might be earning Rs.1,800/- per month. So her monthly income is assessed as Rs.1,800/- per month .”*

10. Despite absence of documentary evidence produced by the claimants, it is pertinent to acknowledge that the deceased was engaged in unorganized sector (i.e working as Maid servant), where formal income records are typically not maintained. In view of this, the learned Tribunal has erred in assessing the income of the deceased at Rs. 1800/- per month. Support for this conclusion can be drawn from the judgment rendered by this Court in ***FAO No. 2822-2006, titled as Tripta Rani and others vs. Rajesh Kumar and others***, decided on 15.10.2024, wherein it has been held as under:-

*“10. Though no documentary evidence was submitted by the claimants, still it is pertinent to note that the deceased was working in an unorganised sector, therefore, the formal documentation of earning is not always maintained, in view of this, the Ld. Tribunal erred in assessing the income of the deceased as Rs.3000/- per month. Support for this conclusion can also be drawn from the judgment rendered by Hon’ble*

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*Apex Court in the case of Chandra @ Chanda @ Chandraram Vs. Mukesh Kumar Yadav, 2021 ACJ 2554, wherein it has been held as under:-*

> *"Merely because claimants were unable to produce documentary evidence to show monthly income of deceased, same does not justify adoption of lowest tier of minimum wage while computing income. No reason to discard oral evidence of wife of deceased who deposed that deceased was earning around Rs.15000/- per month Deceased aged about 32 years on date of accident and…"*

*11. In view of the facts and legal principles outlined here-in-above, the income of Rs.3000/- as determined by the Ld. Tribunal appears to be understated. Consequently, upon due consideration of the oral evidence on record, it would be just and proper to assess the income of the deceased as Rs.8000/- per month. This assessment in my view, would better serve the ends of justice."*

11. In view of the facts and legal principles elucidated above, the income of Rs. 1800/- as assessed by the Learned Tribunal appears to be significantly understated. Therefore, upon a thorough evaluation of the evidence on record, it would be just and proper to reassess the deceased's income at Rs. 4000/- per month. In my opinion, such an assessment would more adequately serve the ends of justice. Further, nothing was granted towards funeral expenses, future prospects, loss of consortium and loss of estate by the learned Tribunal. The multiplier of 10 has also been wrongly applied. Therefore, the award requires interference by this Court.

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12. Now coming to the question that whether brother of the deceased can be considered as legal representative of the deceased and can claim compensation on account of death of her sister in a road accident.

13. To answer this question, reference at this stage can be made to a judgment of this Court in a case of ***Mothu Singh and others vs. Kewalpreet Singh and others, 2016 (5) R.C.R (Civil) 984*** wherein this Court while relying upon judgment of Hon'ble the Supreme Court of India in a case of ***Montford Brothers of St. Gabriel and another vs. United India Insurance and another etc, 2010 STPL (Web) 53 SC*** has observed that it is irrelevant whether the claimants who are sons and daughters of their deceased mother are major and are dependent on their mother and father. It is not merely the case of dependents who are entitled to compensation. Sons and daughters are covered under Section 165 of the Motor Vehicles Act. It will be wrong to assume that if a claimant is not dependent on a deceased then the claim cannot be prosecuted at all. A legal heir suffers a loss by the fact that the person to whom he is such a heir dies in an accident. In para 4, 8 and 9, it has been observed as under:-

> *4. Reference has been made to a judgment of Hon'ble the Supreme Court of India in a case of* ***Montford Brothers of St Gabriel and another vs. United India Insurance and another etc., 2014 STPL (Web) 53 SC*** *wherein in para 8, 11 and 16, it has been observed as under:-*
>
> > *"8. The only issue noted above requires to look into Section 166 of the Motor Vehicles Act, 1988, (hereinafter referred to as `The Act'). Sub-section (1) of Section 166 is relevant for the purpose. It provides thus: "166. Application for compensation:-(1) An application for compensation arising out of an accident of the nature specified in sub- section (1) of section 165 may be made— (a) by the person who has sustained the injury; or (b) by the owner of the property; or (c) where death has resulted from the accident, by all or any of the legal representatives of the deceased; or (d) by any agent*

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*duly authorised by the person inured or all or any of the legal representatives of the deceased, as the case may be: Provided that where all the legal representatives of the deceased have not joined in any such application for compensation, the application shall be made on behalf of or for the benefit of all the legal representatives of the deceased and the legal representatives who have not so joined, shall be impleaded as respondents to the application.*

*11. Learned counsel for the Insurance Company tried to persuade us that since the term `legal representative' has not been defined under the Act, the provision of Section 1-A of the Fatal Accidents Act, 1855, should be taken as guiding principle and the claim should be confined only for the benefit of wife, husband, parent and child, if any, of the person whose death has been caused by the accident. In this context, he cited judgment of this Court in the case of Gujarat State Road Transport Corporation, Ahmedabad vs. Raman Bhai Prabhatbhai & Anr.1. In that case, covered by the Motor Vehicles Act of 1939, the claimant was a brother of a deceased killed in a motor vehicle accident. The Court rejected the contention of the appellant that since the term `legal representative' is not defined under the Motor Vehicles Act, the right of filing the claim should be controlled by the provisions of Fatal Accident Act. It was specifically held that Motor Vehicles Act creates new and enlarged right for filing an application for compensation and such right cannot be hedged in by the limitations on an action under the Fatal Accidents Act. Paragraph 11 of the report reflects the correct philosophy which should guide the courts interpreting legal provisions of beneficial legislations providing for compensation to those who had suffered loss.*

> *"11. We feel that the view taken by the Gujarat High Court is in consonance with the principles of justice, equity and good conscience having regard to the conditions of the Indian society. Every legal representative who suffers on account of the death of a person due to a motor vehicle accident should have a remedy for realisation of compensation and that is provided by Sections 110-A to 110-F of the Act. These provisions are in consonance with the principles of law of torts that every injury must have a remedy. It is for the Motor Vehicles Accidents Tribunal to determine the*

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*compensation which appears to it to be just as provided in Section 110-B of the Act and to specify the person or persons to whom compensation shall be paid. The determination of the compensation payable and its apportionment as required by Section 110-B of the Act amongst the legal representatives for whose benefit an application may be filed under Section 110-A of the Act have to be done in accordance with well-known principles of law. We should remember that in an Indian family brothers, sisters and brothers' children and some times foster children live together and they are dependent upon the bread-winner of the family and if the bread-winner is killed on account of a motor vehicle accident, there is no justification to deny them compensation relying upon the provisions of the Fatal Accidents Act, 1855 which as we have already held has been substantially modified by the provisions contained in the Act in relation to cases arising out of motor vehicles accidents. We express our approval of the decision in Megjibhai Khimji Vira v. Chaturbhai Taljabhai, (AIR 1977 Guj.195) and hold that the brother of a person who dies in a motor vehicle accident is entitled to maintain a petition under Section 110-A of the Act if he is a legal representative of the deceased."*

*16. A perusal of the judgment and order of the Tribunal discloses that although issue no.1 was not pressed and hence decided in favour of the claimants/appellants, while considering the quantum of compensation for the claimants the Tribunal adopted a very cautious approach and framed a question for itself as to what should be the criterion for assessing compensation in such case where the deceased was a Roman Catholic and joined the church services after denouncing his family, and as such having no actual dependants or earning? For answering this issue the Tribunal relied not only upon judgments of American and English Courts but also upon Indian judgments for coming to the conclusion that even a religious order or organization may suffer considerable loss due to death of a voluntary worker. The Tribunal also went on to decide who should be entitled for compensation as legal representative of the deceased and for that purpose it relied upon the Full Bench judgment of Patna High Court*

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*reported in AIR 1987 Pat. 239, which held that the term `legal representative' is wide enough to include even "intermeddlers" with the estate of a deceased. The Tribunal also referred to some Indian judgments in which it was held that successors to the trusteeship and trust property are legal representatives within the meaning of Section 2(11) of the Code of Civil Procedure."*

*8. To answer this question, reference can be made to a judgment of this Court in a case of* ***New India Assurance Co. Ltd. vs. Kuldeep Singh and others, passed in FAO No. 308 of 2013, decided on 06.02.2013,*** *wherein in para 2 of the judgment, it has been observed as under:-*

> *"2. When the assessment is made on the basis of dependency, loss to estate which is one of the heads of claim becomes merely a conventional head of claim to be satisfied. On the other hand, when the sons or daughters who are majors themselves and who may not be dependents, the loss to estate could become considerable for the sons and daughters who are legal heirs to the father. If the deceased male would have earned and left an estate that could have been inherited by the children that should be quantified as amount payable. In this case since the deceased was 54 years and he would have earned for the rest of his productive life and made possible an accrual to an estate that could have fallen to the hands of the legal heirs, a complete rejection of claim is simply not possible. In this case, if the Court has assessed the income of the deceased at `6,200/-, I would assume such a person would have left behind an accrual not less than the amount which is already determined. Even if the claim cannot be sustained the loss of dependency, it could be justified as going towards loss to estate."*

*9. Thus, it is irrelevant whether the appellants who are sons and daughters of their deceased mother, are major and are dependent on their mother*

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*and father. It is not merely the class of dependants who are entitled to compensation. They are covered under Section 165 of the Motor Vehicles Act. It will be wrong to assume that if a claimant is not dependant on a deceased, the claim cannot be prosecuted at all. A legal heir suffers a loss by the fact that the person to whom he is such a heir dies in an accident.*

14. In view of the above judgment, appellant No. 2, who is brother of the deceased, is also entitled for compensation.

**SETTLED LAW ON COMPENSATION**

15. Hon'ble Supreme Court in the case of ***Sarla Verma Vs. Delhi Transport Corporation and Another*** **[(2009) 6 Supreme Court Cases 121]**, laid down the law on assessment of compensation and the relevant paras of the same are as under:-

> "***30***. *Though in some cases the deduction to be made towards personal and living expenses is calculated on the basis of units indicated in Trilok Chandra, the general practice is to apply standardised deductions. Having a considered several subsequent decisions of this Court, we are of the view that where the deceased was married, the deduction towards personal and living expenses of the deceased, should be one-third (1/3rd) where the number of dependent family members is 2 to 3, one-fourth (1/4th) where the number of dependent family members is 4 to 6, and one-fifth (1/5th) where the number of dependent family members exceeds six.*
>
> ***31***. *Where the deceased was a bachelor and the claimants are the parents, the deduction follows a different principle. In regard to bachelors, normally, 50% is deducted as personal and living*

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*expenses, because it is assumed that a bachelor would tend to spend more on himself. Even otherwise, there is also the possibility of his getting married in a short time, in which event the contribution to the parent(s) and siblings is likely to be cut drastically. Further, subject to evidence to the contrary, the father is likely to have his own income and will not be considered as a dependant and the mother alone will be considered as a dependant. In the absence of evidence to the contrary, brothers and sisters will not be considered as dependants, because they will either be independent and earning, or married, or be dependent on the father.*

***32**. Thus even if the deceased is survived by parents and siblings, only d the mother would be considered to be a dependant, and 50% would be treated as the personal and living expenses of the bachelor and 50% as the contribution to the family. However, where the family of the bachelor is large and dependent on the income of the deceased, as in a case where he has a widowed mother and large number of younger non-earning sisters or brothers, his personal and living expenses may be restricted to one-third and contribution to the family will be taken as two-third.*

* * * * * *

***42.** We therefore hold that the multiplier to be used should be as mentioned in Column (4) of the table above (prepared by applying Susamma Thomas[3], Trilok Chandra and Charlie), which starts with an operative multiplier of 18 (for the age groups of 15 to 20 and 21 to 25 years), reduced by one unit for every five years, that is M-17 for 26 to*

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*30 years, M-16 for 31 to 35 years, M-15 for 36 to 40 years, M-14 for 41 to 45 years, and M-13 for 46 to 50 years, then reduced by two units for every five years, that is, M-11 for 51 to 55 years, M-9 for 56 to 60 years, M-7 for 61 to 65 years and M-5 for 66 to 70 years.*

16. Hon'ble Supreme Court in the case of ***National Insurance Company Ltd. Vs. Pranay Sethi & Ors.*** **[(2017) 16 SCC 680]** has clarified the law under Sections 166, 163-A and 168 of the Motor Vehicles Act, 1988, on the following aspects:-

(A) Deduction of personal and living expenses to determine multiplicand;

(B) Selection of multiplier depending on age of deceased;

(C) Age of deceased on basis for applying multiplier;

(D) Reasonable figures on conventional heads, namely, loss of estate, loss of consortium and funeral expenses, with escalation;

(E) Future prospects for all categories of persons and for different ages: with permanent job; self-employed or fixed salary.

The relevant portion of the judgment is reproduced as under:-

"***52.*** *As far as the* ***conventional heads*** *are concerned, we find it difficult to agree with the view expressed in Rajesh[2]. It has granted Rs.25,000 towards funeral expenses, Rs 1,00,000 towards loss of consortium and Rs 1,00,000 towards loss of care and guidance for minor children. The head relating to loss of care and minor children does not exist. Though Rajesh refers to Santosh Devi, it does not seem to follow the same. The conventional and traditional heads, needless to say, cannot be determined on percentage basis because that would not be an*

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*acceptable criterion. Unlike determination of income, the said heads have to be quantified. Any quantification must have a reasonable foundation. There can be no dispute over the fact that price index, fall in bank interest, escalation of rates in many a field have to be noticed. The court cannot remain oblivious to the same. There has been a thumb rule in this aspect. Otherwise, there will be extreme difficulty in determination of the same and unless the thumb rule is applied, there will be immense variation lacking any kind of consistency as a consequence of which, the orders passed by the tribunals and courts are likely to be unguided. Therefore, we think it seemly to fix reasonable sums. It seems to us that reasonable figures on conventional heads, namely, loss of estate, loss of consortium and funeral expenses should be Rs.15,000, Rs.40,000 and Rs.15,000 respectively. The principle of revisiting the said heads is an acceptable principle. But the revisit should not be fact-centric or quantum-centric. We think that it would be condign that the amount that we have quantified should be enhanced on percentage basis in every three years and the enhancement should be at the rate of 10% in a span of three years. We are disposed to hold so because that will bring in consistency in respect of those heads.*

* * * * *

***59.3***. *While determining the income, an addition of 50% of actual salary to the income of the deceased towards future prospects, where the deceased had a permanent job and was*

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*below the age of 40 years, should be made. The addition should be 30%, if the age of the deceased was between 40 to 50 years. In case the deceased was between the age of 50 to 60 years, the addition should be 15%. Actual salary should be read as actual salary less tax.*

***59.4**. In case the deceased was self-employed (or) on a fixed salary, an addition of 40% of the established income should be the warrant where the deceased was below the age of 40 years. An addition of 25% where the deceased was between the age of 40 to 50 years and 10% where the deceased was between the age of 50 to 60 years should be regarded as the necessary method of computation. The established income means the income minus the tax component.*

***59.5**. For determination of the multiplicand, the deduction for personal and living expenses, the tribunals and the courts shall be guided by paras 30 to 32 of Sarla Verma[4] which we have reproduced hereinbefore.*

***59.6.** The selection of multiplier shall be as indicated in the Table in Sarla Verma[1] read with para 42 of that judgment.*

***59.7**. The age of the deceased should be the basis for applying the multiplier.*

***59.8**. Reasonable figures on conventional heads, namely, loss of estate, loss of consortium and funeral expenses should be Rs 15,000, Rs 40,000 and Rs 15,000 respectively. The aforesaid amounts should be enhanced at the rate of 10% in every three years."*

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17. Hon'ble Supreme Court in the case of **Magma General Insurance Company Limited Vs. Nanu Ram alias Chuhru Ram & Others [2018(18) SCC 130]** after considering **Sarla Verma (supra)** and **Pranay Sethi (Supra)** has settled the law regarding consortium. Relevant paras of the same are reproduced as under:-

> *"**21**. A Constitution Bench of this Court in Pranay Sethi[2] dealt with the various heads under which compensation is to be awarded in a death case. One of these heads is loss of consortium. In legal parlance, "consortium" is a compendious term which encompasses "spousal consortium", "parental consortium", and "filial consortium". The right to consortium would include the company, care, help, comfort, guidance, solace and affection of the deceased, which is a loss to his family. With respect to a spouse, it would include sexual relations with the deceased spouse.*
>
> *21.1. **Spousal consortium** is generally defined as rights pertaining to the relationship of a husband-wife which allows compensation to the surviving spouse for loss of "company, society, cooperation, affection, and aid of the other in every conjugal relation".*
>
> *21.2. **Parental consortium** is granted to the child upon the premature death of a parent, for loss of "parental aid, protection, affection, society, discipline, guidance and training".*
>
> *21.3. **Filial consortium** is the right of the parents to compensation in the case of an accidental death of a child. An accident leading to the death of a child causes great shock and*

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*agony to the parents and family of the deceased. The greatest agony for a parent is to lose their child during their lifetime. Children are valued for their love, affection, companionship and their role in the family unit.*

***22**. Consortium is a special prism reflecting changing norms about the status and worth of actual relationships. Modern jurisdictions world-over have recognised that the value of a child's consortium far exceeds the economic value of the compensation awarded in the case of the death of a child. Most jurisdictions therefore permit parents to be awarded compensation under loss of consortium on the death of a child. The amount awarded to the parents is a compensation for loss of the love, affection, care and companionship of the deceased child.*

***23**. The Motor Vehicles Act is a beneficial legislation aimed at providing relief to the victims or their families, in cases of genuine claims. In case where a parent has lost their minor child, or unmarried son or daughter, the parents are entitled to be awarded loss of consortium under the head of filial consortium. Parental consortium is awarded to children who lose their parents in motor vehicle accidents under the Act. A few High Courts have awarded compensation on this count. However, there was no clarity with respect to the principles on which compensation could be awarded on loss of filial consortium.*

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*__24__. The amount of compensation to be awarded as consortium will be governed by the principles of awarding compensation under "loss of consortium" as laid down in Pranay Sethi[2]. In the present case, we deem it appropriate to award the father and the sister of the deceased, an amount of Rs 40,000 each for loss of filial consortium.*

**<u>RELIEF</u>**

18. In view of the law laid down by the Hon'ble Supreme Court in the above referred to judgments, the present appeal is allowed. The award dated 08.02.2006 is modified accordingly. The appellants-claimants are entitled to enhanced compensation as per the calculations made here-under:-

| ***Sr. No.*** | ***Heads*** | ***Compensation Awarded*** |
|---|---|---|
| 1 | Monthly Income | Rs.4000/- |
| 2 | Future prospects @ 40% | Rs.1600/- (40% of 4000) |
| 3 | Deduction towards personal expenditure 1/2 | Rs.2800/- (5600 X 1/2) |
| 4. | Total Income | Rs.2800 (5600-2800) |
| 4 | Multiplier | 18 |
| 5 | Annual Dependency | Rs.6,04,800/- (2800X12X18) |
| 6 | Loss of Estate | Rs.18,000/- |
| 7 | Funeral Expenses | Rs.18,000/- |
| 8 | Loss of Consortium<br><br>Filial : Rs. 48,000/-x2 | Rs.96000/- |
| | **Total Compensation** | **Rs.7,36,800/-** |
| | **Amount Awarded by the Tribunal** | **Rs.2,10,000/-** |
| | **Enhanced amount** | **Rs.5,26,800/- (rounded off to Rs.5,27,000/-)** |

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19. So far as the interest part is concerned, as held by Hon'ble Supreme Court in ***Dara Singh @ Dhara Banjara Vs. Shyam Singh Varma*** **2019 ACJ 3176** and ***R.Valli and Others VS. Tamil Nandu State Transport Corporation*** **(2022) 5 Supreme Court Cases 107,** the appellants-claimants are granted the interest @ 9% per annum on the enhanced amount from the date of filing of claim petition till the date of its realization.

20. Respondent No. 2-P.R.T.C is directed to deposit the enhanced amount of compensation along with interest with the Tribunal within a period of two months from today. The Tribunal is further directed to disburse the enhanced amount of compensation **(i.e 70% in favour of appellant No. 1 and 30% in favour of appellant No. 2)** along with interest in the accounts of the claimants/appellants. The claimants/appellants are directed to furnish the bank account details to the Tribunal.

21. Disposed off accordingly.

22. Pending applications, if any, also stand disposed of.

**(SUDEEPTI SHARMA)**
**JUDGE**

**October 21, 2024**
G Arora

Whether speaking/non-speaking : Yes
Whether reportable : Yes

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