IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

FIRST APPEAL NO. 147 OF 2022

1	Smt. Meena Tukaram Salunkhe Age : 51 years, Occ. Household R/o. Bhimapurwadi, Tal. Chikkodi, Dist. Belgaum	
2	Vijay Tukaram Salunkhe Age : 26 Years, Occ. Education R/o. Bhimapurwadi, Tal. Chikkodi, Dist. Belgaum	
3	Kum. Dhanashri Tukaram Salunkhe Age : 21 years, Occ. Education R/o. Bhimapurwadi, Tal. Chikkodi, Dist. Belgaum	
4	Smt. Sharubai Bhau Salunkhe Age : 79 years, Occ. Nil R/o. Bhimapurwadi, Tal. Chikkodi, Dist. Belgaum	… Appellants
	Versus	
1	Vikram Tukaram Patil Age : Major, Occ. Driver R/o. 153/A, Hebbal-Jaldyal, Tal. Gadhinglaj, Dist. Kolhapur	... Respondents
2	The National Insurance Company Ltd. Divisional Office : Near Wateshwar Mandir, Kolhapur	

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Mr. Avesh Ghadge a/w. Mr. Shantanu Palasker, i/b. Mr. Akshay Kulkarni, Advocates for the Appellants.
Ms. Shalini Shankar, Advocate for Respondent No.2.

CORAM : SHIVKUMAR DIGE, J.
DATED : 23rd JULY, 2025.

ORAL JUDGMENT :

1. This appeal is preferred by the appellants against the Judgment and order passed by the Motor Accident Claims Tribunal, Gadhinglaj (for short "the Tribunal").

2. It is contention of learned counsel for the appellants that the deceased was working as a teacher and he was getting salary of Rs.41,641/-. He was paying income tax and his annual income was Rs.4,70,876/- p.a. but while calculating compensation, the Tribunal has deducted Rs.1,50,000/- as income tax, which is erroneous. Hence, requested to allow the appeal.

3. It is contention of learned counsel for the respondent No.2/Insurance Company that the Tribunal has considered all the aspects. The income tax needs to be deducted from the income of the deceased. The Tribunal has passed well reasoned order, no interference is required in it and requested to dismiss the appeal.

4. I have heard both the learned counsel. Perused the Judgment and Order passed by the Tribunal. It has come on record that the deceased was working as a teacher in New English School, Rayat Shikshan Sanstha and was getting salary of Rs.41,641/- per month. The salary certificate is at Exhibit-49. While dealing with the issue of income of the deceased, the Tribunal has observed that at the time of death, the deceased was 51 years old. It has been proved that he was getting salary of Rs.41,431/- per month. Therefore, as per second schedule, multiplier of 11 is applicable in the instant case and as per the income tax returns, the amount of

Rs.1,50,000/- is deducted towards standard deduction. I am unable to understand about the observations of the Tribunal about deduction of amount of Rs.1,50,000/- for income tax. As per ratio, in the prevailing year, amount of Rs.14,550/- as income tax should be deducted. If this amount is deducted from the income of the deceased, it would come to Rs. 4,82,622/- and as per this calculation, claimants are entitled for following compensation.

Particulars	Rs.	Amount
Annual Income	Rs.	4,97,172/-
Deduction of Income Tax	Rs.	14,550/-
Total Annual Income	Rs.	4,82,622/-
1/4th Deduction towards Personal Expenses	Rs.	1,20,655.5
Total Annual Income	Rs.	3,61,966.5
Multiplier 11	Rs.	39,81,631.5
15% Future prospects	Rs.	5,97,244.725
Consortium (48,000 X 4)	Rs.	1,50,000/-
Funeral Expenses	Rs.	18,000/-
Medical Expenses	Rs.	1,50,000/-
Total	Rs.	48,93,876.225
Compensation awarded by Tribunal	Rs.	32,34,381/-
Enhanced compensation	Rs.	16,59,495.225

Considering the above calculations, appellants /claimants are entitled for an enhanced amount of Rs.16,59,495.225.

5. In view of the above, I pass the following order :

ORDER

i. The appeal is allowed.

ii. The appellants/claimants are entitled for enhanced amount of Rs. 16,59,494/- @ 7.5% interest per annum from the date of filing of claim petition till realisation of the amount.

iii. Respondent No.2/Insurance Company shall deposit the enhanced amount along with accrued interest thereon within 6 weeks from the receipt of this order.

iv. The appellants/claimants are permitted to withdraw the deposited amount along with accrued interest thereon.

v. The appellants/claimants shall pay deficit Court fees on enhanced amount, if any.

vi. R & P be sent back to the Tribunal.

6. The appeal is disposed of. In view of disposal of appeal, all pending applications, if any also disposed of.

(SHIVKUMAR DIGE, J.)