



CRP No. 2157 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 07.08.2025

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

CRP.No.2157 of 2025

A. Sumathi

... Petitioner

Vs.

1. Madhavan Pillai

2. The New India Assurance Co. Ltd.,
Bombay Mutual Building, 6th floor,
No.232, NSC Bose Road,
Chennai 600 001

... Respondents

Prayer : Civil Revision petition has been filed under Section 115 of CPC to set aside the order dated 24.01.2025 passed by the IV Judge, Small Causes Court, (Motor Accident Claims Tribunal), Chennai in E.P.No.493 of 2023 in MCOP No.4465 of 2002 and allow the execution petition.

For Petitioner : Mr. A. Shanmugaraj

For respondents : Mr. P. Sankaranarayanan
for R2



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ORDER

Challenge has been made to the order terminating the Execution Petition on the ground that the entire award amount along with interest has been paid.

2. Earlier, when the matter came before this Court, both sides counsel were directed to file a calculation memo.

3. Today, both the counsel filed the memo of calculation.

4. According to the petitioner, TDS amount of Rs.77963.85 has been deducted, which ought not to have been deducted. Hence, taking note of the above, still a sum of Rs.1,51,604/- is payable by the Insurance Company.

5. Whereas, the Insurance Company filed a calculation memo indicating that they paid excess amount of Rs.59,539/-.

6. The dispute is only with regard to the deduction of TDS amount.

7. According to the petitioner, when the matter is pending, the II respondent ought not to have deducted 20% towards TDS, especially, when the revision petitioner/decreed holder is having pan card. But the fact remains that TDS has been deducted for the year 2018, 2019, 2022 on three occasions.



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8. Further, the learned counsel for the petitioner would submit that having deducted the TDS, the form 16 has not been issued by the Insurance Company. If Form-16 has been issued, they would have claimed that amount from the department.

9. In such view of the matter, the second respondent shall issue Form 16 evidencing the deduction of TDS on three occasions and such form shall be furnished to the petitioner herein within a period of six weeks from the date of receipt of a copy of this order.

10. With the above directions, this Civil Revision Petition is disposed of. No costs.

07.08.2025

mrp

To

The District Munsif Court,
Ambattur.



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N. SATHISH KUMAR, J.

mrp

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