IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2093 OF 2026

Shriram General Insurance Company Ltd ..Petitioner
Versus
The State of Maharashtra Through GP and Anr …Respondents

Adv Deepali A Bagla, for the Petitioner.
Mr. Prashant More, AGP, for the Respondent-State.

CORAM: N. J. JAMADAR, J.
DATE : 16th FEBRUARY 2026

ORAL ORDER:

1. Heard the learned Counsel for the parties.

2. The challenge in this Petition is to the orders dated 16th December 2025 and 9th January 2026, whereby the Application preferred by the Petitioner-insurer to examine the Chartered Accountant who has filed the Income Tax Returns of the deceased-victim of the vehicular accident, and the Income Tax officer to produce the entire record in respect of PAN number of the deceased, came to be rejected.

3. The learned Member, MACT, Mumbai, was of the view that the Income Tax Returns, being public document, the examination of the Chartered Accountant, who filed the said income tax returns of the deceased, was not necessary. Moreover, the proceeding for award of compensation being summary in nature, the prayer of the Petitioner to examine the CA and the IT Officer was unsustainable.

4. The learned Counsel for the Petitioner submitted that the income tax returns indicated that there was some income out of trade in stocks and, thus, the reported income was speculative in nature and, therefore, it was necessary for the Petitioner to examine the Chartered Accountant and the Income Tax Officer.

5. The nature of the proceedings before the Tribunal is required to be kept in view. It is well recognized, the technical rules of pleading and evidence do not apply to the proceedings before the Tribunal.

6. In the case of **United India Insurance Company Limited V/s. Shaila Datta and Ors.**[1] while considering the nature of a claim petition under the Motor Vehicles Act, 1988 a three-judge-bench of the Supreme Court has culled out certain propositions. The relevant observations in paragraph No.10 and the propositions (ii), (v) and (vi) appear to be relevant to the facts of the present case and, thus, extracted hereinbelow:

> "10. A claim petition for compensation in regard to a motor accident (filed by the injured or in case of death, by the dependant family members) before the Motor Accident Claims Tribunal constituted under section 165 of the Act is neither a suit nor an adversarial lis in the traditional sense. It is a proceedings in terms of and regulated by the provisions of Chapter XII of the Act which is a complete Code in itself. We may in this context refer to the following significant

1 (2011) 10 SCC 509

> aspects in regard to the Tribunals and determination of compensation by Tribunals :
>
> ………..
>
> (ii) The rules of the pleadings do not strictly apply as the claimant is required to make an application in a form prescribed under the Act. In fact, there is no pleading where the proceedings are suo motu initiated by the Tribunal.
>
> (v) Though the Tribunal adjudicates on a claim and determines the compensation, it does not do so as in an adversarial litigation.
>
> (vi) The Tribunal is required to follow such summary procedure as it thinks fit. It may choose one or more persons possessing special knowledge of and matters relevant to inquiry, to assist it in holding the enquiry.
>
> ……...
>
> We have referred to the aforesaid provisions to show that an award by the Tribunal cannot be seen as an adversarial adjudication between the litigating parties to a dispute, but a statutory determination of compensation on the occurrence of an accident, after due enquiry, in accordance with the statute." (emphasis supplied)

7. Applying the aforesaid principles to the facts of the case at hand, this Court is persuaded to hold that the prayer of the Petitioner to examine the Chartered Accountant and the Income Tax Officer in relation to the Income Tax Returns was justifiably rejected by the learned Member, MACT.

8. Thus, the Writ Petition stands dismissed.

[N. J. JAMADAR, J.]