$~68

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ MAC.APP. 293/2024

POONAM & ORS. .....Appellants

Through: Mr. Himanshu K. and Mr. Tanuj Sindhu, Advs.

versus

PINTU & ORS. .....Respondents

Through: Mr. Pankaj Seth and Ms. Shruti Jain, Advs. for Insurance Company.

CORAM:
HON'BLE MR. JUSTICE ANISH DAYAL

<u>O R D E R</u>

% 07.04.2026

1. *Mr. Tanuj Sindhu*, counsel for appellant, seeks enhancement of the compensation awarded *vide* judgment dated 7th February 2024 passed by the Motor Accident Claims Tribunal, South-West, Dwarka Courts, New Delhi ('***MACT***') in MACT No.998/2017. The deceased was 36 years of age and was working as a driver in Delhi Transport Corporation. He died in an accident on 11th July 2017 while he was travelling on his motorcycle to join his duty.

2. It has been stated that he was earning *Rs.36,736*/- per month, as per **Ex.PW3/A**, being the Pay Certificate issued under the seal of the Depot Manager. However, the MACT relied upon the truncated salary noted in the salary slip for July 2017, in which, he had worked for only six days, and considered the gross salary as *Rs.23,061*/-, from which deduction of children education allowance was done, resulting in net income being taken as *Rs.13,961.80*/-.

3. **PW3,** who produced the Pay Certificate as **Ex.PW3/A**, was cross-examined by the Insurance Company; however, there was no confrontation on the issue of the Pay Certificate. Accordingly, there was no reason why this Pay Certificate ought not to have been considered by the MACT.

4. On the issue of computation of taxes on the gross salary of *Rs.36,736/-*, the taxes, which would be applicable for the Financial Year 2017-2018 (corresponding Assessment Year 2018-2019), since the deceased had expired on 11th July 2017, has been furnished by the counsel for the appellant.

5. After deduction of medical allowance at *Rs.100/-*, the annual income of the deceased would be *Rs.36,636/-*, and the annual income would be *Rs.4,39,632/-*.

6. After allowing statutory exemption of *Rs.2,50,000/-*, the net taxable income would be *Rs.1,89,632/-,* which falls within the *5%* tax slab. Accordingly, the total tax liability would be *Rs.9,481/- + Rs. 284/-* towards education cess at *3%.*

7. Therefore, the net salary after deduction of tax of *Rs. 9,766/-* (*Rs.9,481/- + Rs. 284/-)* would be *Rs. 4,39,632/-* and the net monthly income would be *Rs.35,822/- per month*.

8. Accordingly, the annual dependency ought to be calculated taking this into account.

9. Some other alignments are also required to be made in terms of principles laid down in ***National Insurance Company v. Pranay Sethi & Ors.*** (2017) 16 SCC 680, as the accident took place on 11th July 2017:

   i. *Rs. 2,20,000/-* , i.e. Rs. 44,000/- to each of the 5 dependents was awarded towards the *loss of consortium,* however, as the principle laid down in ***Pranay Sethi*** (*supra*) *Rs 40,000/-* ought to be awarded to each claimant. Therefore, *loss of consortium* would be *Rs. 40,000/- X 5 = Rs. 2,00,000/-.*

ii. *Funeral expenses* were awarded at *Rs. 17,000/-;* shall be reduced to *Rs. 15,000/-* in terms of ***Pranay Sethi*** *(supra).*

iii. *Loss of estate* awarded at *Rs. 17,000/-;* shall also be reduced to *Rs. 15,000/-* in terms of ***Pranay Sethi*** *(supra).*

10. The revised computation is as under:

S. No.	Heads of compensation	Awarded by the Tribunal	Awarded by this Court
1	Income of deceased (A) (less Income Tax)	Rs.13,961.80/-	Rs. 35,822/-
2	Add Future Prospects (B)	Rs. 6980.90/- (50% of Rs.13,961.80/-)	Rs. 17,911/- (50% of Rs:35,822/-)
3	Less Personal expenses of the deceased (C)	Rs. 5235.67/- (1/4th of Rs. 20,852.7)	Rs. 13,433.25/- (1/4th of Rs. 53,733)
4	Monthly loss of dependency [(A +B)-C = D]	Rs. 15,707.03/-	Rs. 40,299.75/-
5	Annual loss of dependency (Dx12)	Rs. 1,88,484.36/-	Rs. 4,83,597/-
6	Multiplier (E)	15	15
7	Total loss of dependency (Dx12xE = F)	Rs. 28,27,265.40/-	Rs. 72,53,955/-
8	Education allowance (G)	Rs. 45,000/-	Rs. 45,000/-
9	Compensation for loss of consortium (H)	Rs. 2,20,000/- (5 x RS. 44,000/-)	Rs. 2,00,000/- (5 x Rs. 40,000/-)
10	Compensation for loss of love and affection (I)	NIL	NIL
11	Compensation for loss of estate (J)	Rs. 17,000/-	Rs. 15,000/-
12	Compensation towards funeral expenses (K)	Rs. 17,000/-	Rs. 15,000/-
13	**Total compensation (F+G+H+I+J+K = L)**	**Rs. 31,26,266/-**	**Rs. 75,28,955/-**
14	Rate of Interest Awarded	7.5% per annum	7.5% per annum

11. The enhanced amount of compensation shall be deposited by the

Insurance Company within the next four weeks before the MACT, which will be disbursed as per the scheme directed by the MACT in the impugned award.

12. Accordingly, the appeal stands disposed of.

13. Pending applications, if any, are also disposed of as being rendered infructuous.

14. Order be uploaded on the website of this Court.

ANISH DAYAL, J

APRIL 7, 2026/MK/bp