IN THE MOTOR ACCIDENT CLAIMS TRIBUNAL (Main)
PANCHMAHALS AT GODHRA

GJPM010016282025	Received on :	02.04.2025		
	Registered on :	02.04.2025		
	Decided on :	**11.08.2026**		
	Duration :	01	04	07
		Years	Months	Days

MACP No.121 of 2025

Applicants:-
Legal Heirs of deceased Miteshbhai Ranchhod

1. Ranchhodbhai Chhaganbhai Bhil
   Age: 52 Years, Occupation: Agri. work,

2. Chokhaliben Ranchhodbhai Bhil
   Age: 50 Years, Occupation: ",

   Both residing at Zaab, Ta.Dev.Baria.

GJPM010023822025	Received on :	11.06.2025		
	Registered on :	11.06.2025		
	Decided on :	**11.08.2026**		
	Duration :	01	02	00
		Years	Months	Days

MACP No.223 of 2025

Applicant:-
Karanbhai Rupabhai Baria
Age: 20 Years, Occupation: Masonry & agri. Work,
Res.: Zaab, Ta.Dev.Baria.

Versus

<u>Opponents</u>:-

1. Dineshbhai Tersingbhai Rathva
Age: Adult, Occupation : Driver,
Residing at: Padaliya Nishan faliyu,
Ta. Dist. Chhota-Udepur.
[Driver of Mahindra Pickup Vehicle No.GJ-06-VV-8371]

2. Jagdishbhai Khemchandbhai Shah
Age: Adult, Occupation : Owner,
Residing at: Purohit faliya,
At. Ta.Dist. Chhota-Udepur.
[Owner of Mahindra Pickup Vehicle No.GJ-06-VV-8371]

3. Cholamandalam MS General Insurance Co. Ltd.
Insurer, Office at Ankleshwar Mahadev road,
Navkar Apartment, Godhra.
[Insurer of Mahindra Pickup Vehicle No.GJ-06-VV-8371]

* * *

Appearance:
Mr. M. M. Tunia, Ld. Advocate for the Applicants.
Mr. B. B. Shaiv, Ld. Advocate for the opponent No.1 & 2.
Mr. S. P. Mehta, Ld. Advocate for the opponent No.3.

<u>: COMMON JUDGMENT :</u>

01. It is pertinent to note here that, above all captioned claim petitions are arising out of one and same accident and as per ratio lead down by the Hon'ble High Court of Gujarat in ***R/First Appeal No.2460 of 2021 with R/First Appeal No.2461 of 2021*** in the case of ***New India Assurance Company Limited v/s Rajivkumar Omprakash Sultaniya,*** decided on ***dt.25/10/2021***, the above captioned claim petitions are hereby heard and disposed of accordingly by this one and common judgment.

02. The brief fact of this petition is mentioned as follows:

On dtd.17.01.2024, at about 14:30 Hours, the deceased-Miteshbhai Ranchhod & claimant-Karanbhai Rupabhai Baria were standing with the motorcycle, on the road of outskirt of Village Sagtada-Khandaniya; at that time, the opponent No.1 came by by driving Mahindra Pickup Vehicle No.GJ-06-VV-8371 [Hereinafter called as "offending vehicle"] in rash & negligent manner and then dashed with motorcycle. Thus, the vehicular accident was occurred. In the said accident, Miteshbhai Ranchhod had died and claimant- Karanbhai Rupabhai Baria had sustained injuries and in the alleged accident. The offence of this incident was lodged before Sagtada Police Station, *vide* I-C.R.No.201/2024.

03. The **Claim Petition No.121/2025,** is filed by the widow & children of deceased Miteshbhai Ranchhod, who died in the said accident. As per the case of the applicants, that at the time of accident, the deceased was 19 years old and was earning monthly income of Rs.21,000/- by doing masonry & agriculture work. In this income, the deceased was maintaining his family. Due to death of deceased, the claimants have suffered loss of income, love & affection of deceased etc. Thus, the heirs and legal representatives have filed present claim for getting compensation on account of the death of the deceased arising out of the use of the said motor vehicle. The applicants have claimed total amount of compensation of Rs.50,00,000/- under all above

consolidated heads.

04. The **Claim Petition No.223/2025,** filed by the claimant-Karanbhai Rupabhai Baria for the injuries sustained by him in the vehicular accident The claimant has averred that he was treated as an indoor & outdoor patient for a long period. He has incurred expenses of towards treatment, sp. Diet, transportation etc. He has claimed total compensation of Rs.5,00,000/- against the opponents.

05. Upon institution of the claim petition, summons/notices were issued, which were duly served to the opponents. Thereafter, the opponent No.1 & 2 have filed written statement vide Exh.-14 and have denied the fact of petition. It is contended that the accident was occurred due to rash & negligent driving on the part of motorcyclist, who was suddenly came on the road without observing anything and dashed with the offending vehicle. The opponent No.1. & 2 have denied the injuries sustained by the applicant and rash & negligent driving on the part of opponent No.1 at time of accident. It is contended that if the Tribunal comes to conclusion that the opponent No.1 & 2, are liable then the opponent No.3 being Insurer of offending vehicle, is liable to pay compensation if any. Lastly, the opponent No.1 & 2 have prayed to dismiss the claim petition. The opponent No.3-Insurance Company of offending vehicle, has filed written statements in both petitions, *interalia* denying the *averments* made in the

claim petitions. The opponent No.3 has specifically denied age, income, the injuries sustained by the occupants and rash & negligent driving on the part of opponent No.1. It is contended that the accident was occurred due to rash & negligent driving on the part of motorcyclist. The Insurance Company has taken defence regarding filing complaint last about 185 days. Upon above defences, the opponent No.3 has prayed to dismiss the claim petition.

06. From the pleadings which has appeared on record following **ISSUES** are framed for adjudication in MACP No.121/2025 vide Exh.-19.

1. Whether it is proved that the deceased sustained injuries and died on account of rashness or negligence in driving on the part of the driver/s of the vehicle/s involved in the accident?

   Answer: Affirmative.

2. What amount, if any, the claimants are entitled to by way of compensation and from which of the opponents?

   Answer: As per final order.

3. What order?

   Answer: As per final order.

07. From the pleadings which has appeared on record following **ISSUES** are framed for adjudication of claim petition No.223/2025 vide Exh.-20:

1. Whether it is proved that the claimant sustained injuries on account of rashness or negligence in driving on the part of the driver/s of the vehicle/s involved in the accident?

   Answer: Affirmative.

2. What amount, if any, the claimant is entitled to by way of compensation and from which of the opponent?

   Answer: As per final order.

3. What order ?

   Answer: As per final order

08. **<u>Evidence from the applicant side.</u>**

-// <u>ORAL EVIDENCES</u> \\-

Sr. No.	Particular	Exh. No.
1.	Deposition/Affidavit of claimant in MACP No.121/2025.	23
2.	Deposition/Affidavit of claimant in MACP No.223/2025.	24

-// <u>DOCUMENTARY EVIDENCES</u> \\-

Sr. No.	Description of Documents	Exh. No.
	<u>MACP No.121/2025</u>	
1.	Copy of chargesheet.	27
2.	Copy of complaint.	28
3.	Copy of Inquest Panchnama.	29
4.	Copy of panchnama.	30
5.	Copy of P.M.Report.	31
6.	Copy of driving license of opponent	32

	No.1.	
7.	Copy of R.C.Book of offending vehicle.	33
8.	Copy of fitness certificate of offending vehicle.	34
9.	Copy of aadhar card of deceased.	35
	MACP No.223/2025	
10.	Copy of Hospital Discharge Card.	36
11.	CT Scan Report.	37
12.	Disability certificate.	38
13.	Copy of aadhar card of claimant	39

09. The evidence of opponents.

-// **ORAL EVIDENCES** \\-

Nil

-// **DOCUMENTARY EVIDENCE** \\-

Sr. No.	Particular	Exh. No.
1.	Copy of Insurance Policy of offending vehicle.	42

The opponents have not adduced any oral evidence. Heard the ld. Advocates appearing on behalf of claimant & opponent No.3. Perused the record of petition.

:REASONS:

Issue No.1 (Negligence):

10. So far as discussing on the point of negligence is concerned, the Legal heir of deceased and injured-claimants, have deposed in the form of affidavits/ examination-in-chief, wherein they have averred about the incident of the accident and stated that, due to the negligence on the part of driver of Mahindra Pickup Vehicle No.GJ-06-VV-8371 i.e. the opponent No.1, the accident has occurred and deceased-Miteshbhai Ranchhod had died and claimant-Karanbhai Rupabhai Baria, had sustained injuries. The said contentions of the claimants are supported by the documentary evidence *viz,* complaint, panchnama, Inquest Panchnama, P.M.Report of deceased, injuries certificates & medical treatment papers of claimants. The ld. Advocate argued that it is a case of contributory negligence of both the vehicles. The motorcyclist was minor at the time of accident. However, the opponent No.1 has not examined by the Insurance Company. The claimant-injured, who deposed is an eye witness of this incident. Upon appreciation of the oral and documentary evidence available on record, it is noticed that the accident occurred due to a collision between two motorcycle & Mahindra Pickup Vehicle No.GJ-06-VV-8371. At the same time, the material on record does not justify fastening the entire blame upon one rider alone. The location of the accident is highway road, thus there was enough space to pass two vehicles easily, it can be presumed that both the vehicles had failed to drive their vehicles with moderate speed. It is pertinent to note here that after thorough investigation, Investigating Officer has filed chargesheet against the driver of offending vehicle, copy of same is produced on record vide Exh.-27.

10.1 It is an admitted position that the deceased was a minor aged about 16 years at the time of the accident, so it is believed that deceased was riding the motorcycle without any license. It reveals from the record that the deceased was a minor and was riding a motorcycle without possessing a valid driving licence is a relevant circumstance. From the oral evidence, it transpires that there was a head-on collision between the motorcycle and the Mahindra Pickup Vehicle. A head-on collision ordinarily indicates that both vehicles failed to exercise due care while proceeding on the road unless the evidence clearly establishes exclusive negligence on the part of one of them. The evidence on record does not completely exonerate either party. At the same time, considering the nature of the offending vehicle being bigger vehicle, namely a Mahindra Pickup, the higher duty of care expected from its driver, and the overall circumstances emerging from the evidence, this Tribunal is of the opinion that the driver of the Mahindra Pickup Vehicle bearing Registration No. GJ-06-VV-8371 was predominantly responsible for the accident. Nevertheless, the deceased motorcyclist also failed to exercise reasonable care, thereby contributing to the occurrence of the accident.

10.2 Considering the overall facts and circumstances, the nature of the impact, this Tribunal is of the considered view that the deceased also failed to exercise the degree of care expected of a prudent motorcyclist. Accordingly, the deceased-motorcyclist is held to have contributed to the occurrence of the accident to the extent of **30%**, and the driver of Mahindra Pickup Vehicle No.GJ-06-VV-8371 i.e. the opponent held @ **70%** for the occurrence of accident. At the same time, claimant-Injured of MACP No.223/2025 is third party and issue of negligence would be treated as composite negligence for the injured-claimant. The applicant would be entitled to recover the compensation from any of the opponents / tort-feasors jointly or severally Hence, **issue no.1** is answered in **affirmative** accordingly.

<u>Issue N.2: Quantum of compensation</u>

11. Now since the answer to issue no.1 is decided in affirmative, so it is duty of the Tribunal to award just, equitable and fair compensation to the claimants. The expression 'compensation' is a comprehensive term which includes a claim for damages. The hon'ble Apex Court in ***"Sarla Verma & Ors. v/s Delhi Transport Corporation & Anr."*** reported in ***"2009 A.C.J. 1298,*** has discussed as under:

> *"..... just compensation is adequate compensation which is fair and equitable, on the facts and circumstances of the case, to make good the loss suffered as a result of the wrong, as far as money can do so, by applying the well settled principles relating to award of compensation. It is not intended to be a bonanza, largesse or source of profit."*

<u>**MACP No.121/2025:**</u>

Monthly Income:

12. In MACP No.121/2025, the applicant has deposed that deceased was earning Rs.21,000/- p.m.by doing masonry & agriculture work. However, the applicant side has not produced any reliable or cogent evidence to show the exact occupation or income received by the deceased from the said work. In this circumstance, taking assistance from the judgment of Hon'ble Supreme Court in the case of ***Govind Yadav v/s the New India Insurance Co. Ltd,*** reported in ***2012 ACJ 28 (SC)*** and in the judgment of ***Meena Pawaia and Ors. v/s Ashraf Ali and Ors.*** reported in ***2021(13) Scale 733 (2021 SCC Online SC 1083)***, the Hon'ble Supreme Court has impressed upon the Tribunal to keep in mind the rate of minimum wages for counting income of the victim of the road accident, if no proper data of the income is produced or lead in the evidence. So as per principle laid down by the Hon'ble Supreme Court in the above referred case the rate of minimum wages for such year is required to be taken into consideration, which was about Rs.12,012/- per month under the category of **unskilled workers**. Therefore, the monthly income of deceased at the date of accident on basis of minimum wages is to be considered as **Rs.12,012/-** p.m.

Future Prospectus:

13. It is the case of the applicant that the deceased was 19 years old at the time of occurrence of accident. The applicant has produced aadhar card of deceased at Exh-35, which disclosed the birth date of deceased "07.11.2007". Thus, It is established that the deceased was 16 years, 02 months & 10 days at the time of accident. So, a*s per ratio laid down* ***by the Hon'ble Supreme Court of India, in case of National Insurance Company Ltd. Vs. Pranay Sethi and Ors. SLP(Civil) No.25590/2014, dtd.31.10.2017,*** *in para-61*, 40% amount required to be added in income of the person aged below 40 years and hence adding 40% of Rs.12,012/ i.e. Rs.4,805/- net amount comes to **Rs.16,817/- i.e. Rs.2,01,804/-** p.a.

14. Herein the case on hand, there are two claimants, who are parents of deceased. Therefore, as per decision of ***hon'ble Apex Court*** in case of ***Sarla Verma (supra)***, that where the deceased was unmarried and the number of dependent in family members are two, then the deduction towards personal and living expenses of the deceased should be 1/2 the amount is required to be deducted as personal expenditure of the deceased. Thus, 1/2 amount of Rs.2,01,804/- comes to Rs.1,00,902/-, and after deducing same, net amount which falls in the share of applicants to **Rs.1,00,902/-** p.a.

Multiplier:

15. In pursuance to the above discussion now it is required to refer the citation which is the case before ***hon'ble Supreme***

Court between ***Sarla Verma & Ors. v/s Delhi Transport Corporation & Anr.*** reported in ***2009 A.C.J. 1298,*** para 21 and considering age of deceased above 16 years, 02 months & 10 days at the time of accident, the multiplier of "18" is applicable in the instant case.

Dependency loss:

16. In view of the above referred discussion, the claimants are entitled for following amount under the head of future loss of income: (Rs.1,00,902 x 18 multiplier) = **Rs.18,16,236/-.**

Loss of Estate and Funeral Expenses:

17. As per the decision of hon'ble Apex Court in case of ***National Insurance Co. Ltd. v/s Pranay Sethi (Supra)***, the claimants would be entitled for the amount of Rs.15,000/- each, under head of loss of estate and funeral expense. It is pertinent to note that as per the aforementioned judgment, 10% rise is also required to be awarded towards the conventional heads of loss of estate, loss of consortium and funeral expenses, for every 3 years. Therefore, this Tribunal thinks it fit to awards **Rs.18,150/-** towards loss of estate & **Rs.18,150/-** towards funeral expense to the claimants.

Consortium:

18. It is pertinent to note that, as a result of this accident, the claimant No.1 & 2 have lost their son and thereby they lost

their future support. Therefore, as per principle laid down by the Hon'ble Apex Court in the case of ***Magma General Insurance Co. Ltd. v/s Nanu Ram Alias Chuhru Ram & Ors., Civil Appeal No. 9581 of 2018, decided on 18th September, 2018,*** para No.8.7 of the judgment has observed that:

> *8.7 A Constitution Bench of this Court in Pranay Sethi (supra) 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'..............................Parental Consortium is awarded to children who lost their parents in motor vehicle accidents under the Act.............................. 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 (supra).*

19. In the judgment of ***Pranay Sethi (supra)*** it is held that the amount of consortium to be awarded to each dependent should be Rs.40,000/- and ten percent rise is to be given at every three years. The spousal, parental, filial consortium was awarded as such also by hon'ble Supreme Court in case of ***Smt. Anjali & Ors. (supra)***. Therefore, this Tribunal deems it appropriate to award Rs.48,400/- to the claimant No.1 & Rs.48,400/- to the claimant No.2 towards filial consortium. Thus, the claimants are entitled for following amount as compensation:

Rs.	18,16,236/-	Loss of dependency.
Rs.	96,800/-	Consortium.
Rs.	18,150/-	Funeral Expenses.
Rs.	18,150/-	Loss of Estate.
Rs.	**19,49,336/-**	**Total Compensation.**

<u>MACP No.223/2025</u>

20. The claimant has deposed that at the time of accident he was earning Rs.21,000/- out of masonry & agriculture work. The applicant has failed to produce any reliable or cogent evidence to show his exact income & occupation. Under these circumstances, the Tribunal is empowered to presume the monthly income of the applicant. It is also cardinal principle of law that when there is no proof of income of victim, his/her monthly income can be assessed on the basis of the prevailing minimum wages. In the case of ***Govind Yadav v/s the New India Insurance Co. Ltd,*** reported in ***2012-ACJ-28(SC)*** and in the judgment of ***Meena Pawaia and Ors. v/s Ashraf Ali and Ors.*** reported in ***2021(13) Scale 733 (2021-SCCOnline SC 1083)***, the hon'ble Supreme Court has impressed upon the Tribunal to keep in mind the rate of minimum wages for counting income of the victim of the road accident, if no proper data of the income is produced or lead in the evidence. So as per principle laid down by the hon'ble Supreme Court in the above referred cases, the rate of minimum wages for such year is required to be taken into consideration, which was about Rs.12,012/- per month under the category of **unskilled workers**. Therefore, the monthly income of applicant at the date of accident is to be considered as **Rs.12,012/-**.

Age:

21. It is the case of the applicant that he was 20 years old at the time filing the petition. The applicant has produced aadhar card at Exh.-39, which shows his birth date is 01.03.2003. From the above documentary evidence it is proved that the applicant was about 21 years old at the time of accident.

Multiplier:

22. In pursuance to the above discussion now it is required to refer the citation which is the case before ***hon'ble Supreme Court*** between ***Sarla Verma & Ors. v/s Delhi Transport Corporation & Anr.*** reported in ***2009 A.C.J. 1298,*** wherein in para 21 it is held as below.

> *21. 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, 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 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.

23. In view of above, looking to the ratio of above judgment and considering age of applicant falls between age bracket "21 to 25 years" at the time of accident, the multiplier of “18” is applicable in the instant case.

Disability:

24. So far as disability is concerned, the applicant has produced Hospital Discharge Card *vide* Exh.-36, CT Scan report Exh.-37, which shows that the applicant has sustained grievous injuries on his head. Looking to disability certificate produced *vide* Exh.38 issued by Dr. Atul K. Shah (MBBS MS..), wherein the Doctor has assessed permanent partial disability @ 48%. However, the Ld. Advocate for the applicant has submitted pursis *vide* Exh.-25 to consider disability @ 30% for body as a whole. The Ld. Advocate for the insurance company, has made necessary endorsement on the said pursis. In this circumstance, it is just & proper to assess the disability of applicant @ **30%** body as a whole.

Future loss of Income:

25. So, after considering the above monthly income, age, multiplier and disability, the future loss of income would come to **Rs.7,78,464/-** [Rs.12,012/- (monthly income) X 30/100 (disability) = 3604 X 12 X 18]

Actual Loss of income:

26. Looking to the Injury sustained by the applicant, it can be said that he might have not worked at all for almost a period of four months. So in this circumstance he is entitled for **Rs.48,048/-** as an actual loss of income for four months.

Medical Expenses:

27. The applicant has stated he has huge amount towards his medical treatment after the accident. The applicant has not produced any medical bills. Therefore, the applicant is not entitled to get amount under the head of medical expenses.

Special Diet, Attendant Charges & Transportation:

28. Though there is no supporting evidence to show that the applicant has taken service of attendant, spent on transportation for treatment or has taken special diet to recover from the injuries sustained in the accident, yet looking to the disability certificate, injury certificate, period of hospitalization, this Tribunal is of the view that the applicant might have incurred some expenses on the transportation, special diet & nourishment. Further, during the medical treatment of the claimant, a family member would have required to attend him for looking after him. Hence, in view of the above discussion and looking to the period of accident, the claimant is also entitled to get **Rs.15,000/-** under the head of Special diet, attendant charges & transportation, which seems to be just and reasonable.

Pain, Shock & suffering:

29. The applicant has also deposed that due to the said injuries he has to suffer a considerable pain, shock & sufferings. So, looking to the injuries sustained by the applicant and considering disability suffered by the applicant, it is just & proper to award **Rs.40,000/-** towards the head of pain, shock & suffering.

30. Thus, the applicant is entitled to get total compensation under different heads, which are mentioned as under:-

Rs. 7,78,464 =00	Towards loss of future income
Rs. 48,048=00	Towards Actual loss of income
Rs. 15,000=00	Towards Sp. Diet, transportation, etc.
Rs. 40,000=00	Towards mental pain shock-suffering.
Rs. 8,81,512=00	**Total compensation**

Liability:

31. So far as the point of liability is concerned, as discussed in the Issue No.1, the deceased-motorcyclist of MACP No.121/2025 is held to have contributed to the occurrence of the accident to the extent of **30%**, and the driver of Mahindra Pickup Vehicle No.GJ-06-VV-8371 i.e. the opponent held @ **70%** for the occurrence of accident. It is undisputed fact that the opponent No.1 herein is the driver and the opponent No.2 is the owner & the opponent No.3 is the Insurer of the offending vehicle at the time of accident. The policy produced on record covered the date of accident and risk of occupants. Therefore, the present opponents Nos.1 to 3 are jointly and severally liable to pay compensation which is awarded to the claimant-injured. In MACP No.121/2025, the opponents are liable to pay 70% of Rs.19,49,336/- i.e. **Rs.13,64,535/-** to the claimants.

Interest:

32. Now what will be the appropriate rate of interest on the awarded amount of compensation is required to be decided. In the case between ***Abati Bezbaruah v/s Dy. Director, Geological Survey of India and Another, (2003) 3 SCC 148***, and ***hon'ble Apex Court*** in case of ***Smt. Anjali & Ors. v/s Lokendra Rathod & Ors.,*** reported in ***2022 LiveLaw (SC) 1012***, I award 9% interest, which is just & proper.

33. In view of the above discussion, the petitioners are entitled to receive the compensation along with simple interest @ 9% per annum from date of claim petition till realization of the same, from the opponent Nos.1 to 3, jointly and severally. Accordingly for the issue No.2 & 3 following final order is passed in larger interest of justice.

~: O R D E R :~

1. The claim petitions **No.121 of 2025 & 223 of 2025,** are hereby **partly allowed,** in favour of respective claimants with interest and proportionate cost.

MACP No.121 of 2025:

2. The claimants are entitled to recover **Rs.13,64,535/- (Rupees Thirteen Lakhs sixty four thousand five hundred thirty five only)** along with simple interest @ 9% perannum and proportionate cost from the date of filing claim petition till realization of the same, from the opponent No.1 to 3, jointly & severally

<u>MACP No.223 of 2025:</u>

3. The claimant is entitled to recover **Rs.8,81,512/- (Rupees Eight Lakhs eighty one thousand five hundred twelve only)** along with simple interest @ 9% perannum and proportionate cost from the date of filing claim petition till realization of the same, from the opponent No.1 to 3, jointly & severally

4. Accordingly, opponents shall jointly and severally deposit the amount of compensation as above together with interest @ 9% per annum from the date of filing of the claim petition till realization, along with proportionate cost before the registry of this Tribunal within one month from the date of this Judgment.

5. The opponents are hereby directed to deposit before the registry of this Tribunal the above amount of award, to the extent of the liability fixed herein above, after deducting the amount of interim compensation, if any, paid u/sec.140 of M.V. Act, within one month from the date of this order.

6. On deposit of the above amount of award by the opponents before this Tribunal, the amount of Court Fees, recoverable if any, be recovered from the awarded amount and the same be considered under the head of the costs of the petition.

7. The order of disbursement and payment of the deposited amount will be done than after.

8. The petitioners are directed to submit following details within one week from today:

- Name of the petitioners/victim with address:
- Name of the Bank & Branch, Bank IFSC Code, Account Number of the Petitioners/Victim.
- First page of the Bank pass-book, which contains the photograph of the petitioners/victim, duly attested by the Bank concerned, should be made available.
- Wherever the petitioners/victim is impleaded as respondents, before the claims tribunal, their account details, as above, will have to be furnished.

9. The Insurance Company / Transport Corporations and such other entities shall deposit the amount as directed *vide* letter No. A/c.319/2021, dated 27.07.2021, in the Bank of Baroda, Main Branch, Godhra, A/c. Name : **MACT GODHRA,** A/c. No. **01820100027160**, IFSC Code : **BARB0GODHRA** and on such deposits being made, the Insurance Companies / Transport Corporations and such other entities shall submit a letter to the Registry of District Court, Panchmahals at Godhra, enclosing a copy of the said bank advice, in prescribed format, as per which the deposit was made to the bank account of the Claims Tribunal, to enable the Claims Tribunal to keep tab on the deposits made and the MACPs for which they were made, which is a fundamental need for smooth implementation.

The Payment Advice for remittance of compensation is as under:

PAYMENT ADVICE FOR REMITTANCE OF COMPENSATION

From : (Name of the Bank)

To : (Name of the Court)

We confirm remittance of compensation as follows on instructions of Insurance Company / Transport Corporation :

1.	M.A.C.P. Number
2.	On the file of (Name of Claims Tribunal)
3.	Place
4.	Date of Award
5.	Amount Deposited
6.	Income Tax Deduction at Source, if any Unique Transaction Reference (UTR) No.

10. The Insurance Companies / Transport Corporations and such other entities making such deposit, shall also send a copy of the payment advice in the aforesaid clause to the Claims Tribunal concerned and serve a copy of the same on the claimants or their counsel as the case may be.

11. In view of the judgment delivered by the Division Bench of Hon'ble Gujarat High Court in the case of ***Oriental Insurance Co. Ltd. Vs. Chief Commissioner of Income Tax (TDS), Special Civil Application No. 4800 of 2021,*** the interest awarded by the Motor Accident Claims Tribunal U/Sec.171 of the Motor Vehicle Act, 1988, is not taxable under the Income Tax Act, 1961.

12. The award be drawn separately in all claim petitions accordingly.

13. The certified copy of this judgment, to be kept in the record of cognate petition.

Signed & Pronounced in the open Court today,
i.e. on this 11th day of August, 2026.

Date: 11.08.2026
Place: Godhra.

Malek

(Chandrapalsingh K. Chauhan)
Motor Accident Claims Tribunal (Main)
Panchmahals at Godhra
UID Code No. GJ-00513