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DECIDED ON : 13-03-2026
DURATION : Y.- M.-D.

EXH.

**IN THE MOTOR ACCIDENT CLAIMS TRIBUNAL (AUX) & 9TH ADDL.
DISTRICT JUDGE, AT AHMEDABAD (RURAL)**

M.A.C.P. No. 1954 of 2013

Sangitaben Anilbhai Patel

Aged about 38 years,

Occu : Business,

R/o 11, Shivalay Park-2,

Opp. Madhav School, Near Ratanpura bus-stand,

Tal. Daskroi, Dist. Ahmedabad.

.....Claimant

VERSUS

Driver, Owner and Insurance co. of Eicher No. GJ-18-X-8248

1. Nareshbhai Kailashbhai Joshi

Resi. 12, Rajasthan Society, B/s. Anil Starmill,
Saraspur, Ahmedabad.

2. Vipulkumar Dharmabhai Patel

Resi. Gokharvavas, Soja village, Tal. Kalol,
Dist. Gandhinagar.

3. Reliance General Insurance Co. Ltd.

Office : 4th Floor, Ajay Bungalows,
Opp. HDFC Bank, Near Mithakhali six roads,
Navrangpura, Ahmedabad.

.....Opponents

APPEARANCE

Mr. H. M. Shah, Learned Advocate for the claimant.

Ex-parte - The opponents No.1 & 2.

Mr.V. M. Christian, Learned Advocate for the opponent No.3.

**Claim petition for compensation of Rs. 10,00,000/-
under Section 166 of M. V. Act.**

// J U D G M E N T //

- [1] The claimant has filed the present claim petition against the opponents, claiming compensation of **Rs.10,00,000/-** under Sec.166 of the M. V. Act, 1988 on account of injuries sustained by him resulting into permanent/partial disablement in a vehicular accident dated **08-04-2013**.
- [2] The brief facts of the present case is that on 08-04-2013 at about 5:30 p.m. the applicant was standing with her Scooty near Tanmay Bhajipav on Tanmay cross-roads at that time, the driver of the offending Eicher vehicle/ truck No. GJ-18-X-8248, came from Panjarapole side, by driving his truck at excessive speed, in rash and negligent manner, endangering human life and speedily took turn and then dashed with the Scooty of applicant, due to which the applicant fell down. As a result thereof the

applicant sustained serious injuries on the different parts of the body resulting into permanent disability. It is further contended by the claimant that at the relevant time, she was earning Rs.4,00,000/- per annum. Therefore, this claim petition has been filed for getting compensation under the head of future loss of income, actual loss of income, medical treatment expenses, pain, shock and suffering, transportation charges and nutritious food etc. to the tune of **Rs.10,00,000/-** with interest and costs from the opponents.

- [3] The summons was served upon the opponents and in response to the same, Opponent No. 3 has filed his reply vide Exh. 17 wherein the age, income, nature of injuries etc., are denied. It is contended by the Ld. Advocate of opponent no. 3 that the accident took place due to sheer negligent driving of the applicant. It is contended that the Insurance company is not liable to pay compensation as prayed for because the driver of alleged vehicle was not holding valid and effective driving license at the time of accident and the said vehicle was used in breach of policy conditions. It is therefore, contended that the Insurance company cannot be held responsible. It is contended that the claim petition should be dismissed.

The opponents No.1 and 2 were duly served but they did not appeared before the tribunal neither personally nor through their Ld. Advocate and hence matter proceeded ex-parte against them vide order below Exh.14.

- [4] In support of his case, the applicant has produced the following oral as well as documentary evidence.

// ORAL EVIDENCE //

Sr. No.	Name of the witness	Exh. No.
1	Deposition of Applicant- Sangitaben Anilbhai Patel	26

2	Deposition of witness - Nikulkumar Dineshbhai Parmar, Income-tax Inspector	46
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// DOCUMENTARY EVIDENCE //

Sr. No.	Particulars of Document	Exh. No.
1	Certified copy of FIR	37
2	Panchnama of place of accident	Mark-7/2
3	Certified copy of Charge-sheet	38
4	Medical bill of Rs.83/-	41
5	Medical bill of Rs.170/-	42
6	Medical bill of Rs.2700/-	43
7	Medical bill of Rs.500/-	44
8	Income-tax returns of applicant for A.Y.2012-13, 2013-14 & 2014-15 along with audit report for A.Y.2013-14 & 2014-15	48
9	Letter from the New India Assurance Co. Ltd. regarding payment of Rs.54,947/- under Mediclaim policy to the applicant	53
10	Medi-Claim Synopsis	54
11	Disability Certified issued by Dr. Aditya I. Upadhyay	68
12	Discharge summary	70
13	Photo of applicant with injury	71
14	Bill of photo studio	72
15	Treatment papers	73
16	X-rays of applicant	74

[5] The opponent No. 3 has produced following documentary evidence.

// DOCUMENTARY EVIDENCE //

Sr. No.	Particulars of Document	Exh. No.
1	Income-tax returns of applicant for A.Y.2015-16 to	61

	2020-21 alongwith audit report with profit and loss account. Copy of return for A.Y.2021-22 without audit report.	
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[6] I have heard learned advocates for the respective parties. Ld. Advocate for the claimant has submitted that all the facts narrated by the claimant are proved and therefore, claimant's petition should be allowed. Ld. Advocate for the claimant has filed written arguments vide Exh. 76. I have gone through the aforesaid arguments. Ld. Advocate for the claimant has relied upon following judgments:

- 1. Hetalben Harendrakumar Upadhyay & Ors. V/s. Pathan Ibrahimkhan Nazirkhan & Ors.**
- 2. Tata AIG General Insurance Co. Ltd. V/s. Bhumi Hareshkumar Ramnani & Ors.**
- 3. Gabhubhai Sevabhai Koli V/s. Hasmukhlal Kanji.**
- 4. Ahmedabad Municipal Transport Service V/s. Hansaben Natwarlal Dabgar.**
- 5. Mohd. Sabeer Alias Shabir Hussain V/s. Regional Manager, U.P. State road Transport Corporation.**
- 6. Ghansyam Manubhai Sharma V/s. Vishmay Harshadkumar Thakkar & Ors.**

[6.1] *Per contra*, Ld. Advocate for the Insurance company has filed written arguments vide Exh.78 and submitted that the claimant has failed to prove her claim petition. I have gone through the aforesaid arguments. Ld. Advocate for the Insurance company has relied upon following judgments:

- 1. 2011 ACJ 1, Raj Kumar V/s. Ajay Kumar & Anr.**
- 2. Binodshankar Badrinarayan Sing V/s. Shivpujan Vasudev Pande.**

[7] In view of the above facts, the the following issues arise.

ISSUES

- (1) Whether the petitioner proves that she sustained injuries because of rash and negligent driving of the vehicle involved in the accident ?
- (2) Whether the petitioner is entitled to get compensation as prayed for ? If yes, what amount ?
- (3) In case, if the finding of issue No.2 is in the affirmative, who is liable to pay the compensation ?
- (4) What order and award ?

[8] My findings on the above issues are as under:

- (1) In the affirmative.
- (2) As per discussion.
- (3) As per discussion.
- (4) As per final order.

[9] The reasons for arriving at the aforesaid conclusions are as under,

// R E A S O N S //**ISSUE NO.1:****(Negligency)**

[10] So far as the question of negligence is concerned, the claimant namely; **Sangitaben Anilbhai Patel** has filed affidavit of examination-in chief at **Exh. 26**, wherein she has reiterated the facts of the petition. The claimant was cross-examined by learned advocate for the Insurance company. The claimant has admitted that accident took place near Vastral Panjarapole at 5.30 p.m. She has admitted that she was standing in between the two roads. She has denied the suggestion that as she was standing on the road, the alleged accident was taken place. Considering the entire cross-examination nothing contrary has been elicited therefrom.

[10.1] The applicant has produced the copy of FIR at Exh.37. From the above document, it appears that FIR was lodged by the applicant herself against the driver of the offending vehicle No. GJ-18-X-8248. The claimant has

also produced panchnama of scene of offence vide Mark-7/2. The panchnama goes to show that accident was taken place as narrated therein. Considering the allegations made in the complaint dated 09/04/2013 it was categorically stated that Eicher No.GJ-18-X-8248 had caused the alleged accident. It is also stated that there was negligency on the part of the driver of the offending vehicle. She has undergone medical treatment in Devam hospital. After registering the FIR, charge-sheet came to be filed against the driver of the offending vehicle namely Nareshbhai Kailashbhai Joshi i.e. opponent No.1. It is also required to be noted that it is well settled principle of law that whenever FIR is lodged and charge-sheet is filed against the opponent driver of the vehicle, it may be presumed that accident has been taken place due to sole rash and negligent driving of the driver of such vehicle, unless something contrary has been shown. In this circumstances, it is proved that accident took place due to negligent act on the part of the driver of the offending vehicle.

[11] At this juncture, reference needs to be made toward the judgment of the Honourable Gujarat High Court in the case **Shaktabhai Ramabhai Patel v. Meghabhai Bhembhai Patel 2023(0) JX (Guj) 1138** it was held in para 3.4 as under,

" 3.4 In Mangla Ram Vs. Oriental Insurance Company Limited And ors. (supra), the Apex Court has explained the concept of negligence in connection with the claim compensation cases in the motor vehicular accident. The relevant observation is as under:

"Negligence is only one of the species for compensation in respect of the accident arising out of the use of motor vehicles. There are other premises for such cause of action. Even if there is no negligence on the part of the driver or owner of the motor vehicle, but accident happens while the vehicle was in use. should not the owner be made liable for damages to the person who suffered on account of such accidents? This question depends upon how far the rule in Fletcher, (19680 LR 3 HL 330 can apply in motor accident cases. Like any other common law principle, which is acceptable to out jurisprudence, the rule in Rylands case can be followed at least until

any other new principle which excels the former can be evolved, or until legislation provides differently. Hence, said rule is adopted in claims for compensation made in respect of motor accidents".

[11.1] In view of the aforesaid dictum of law, while deciding cases arising out of motor vehicular accidents, the standard of proof to be borne in mind by the MAC Tribunal must be of preponderance of probability and not the strict standard of proof beyond all reasonable doubt which is followed in criminal cases.

[12] Furthermore, in the case of **The New India Assurance Co. V/s. P.H. Iqbal MACP No. 213 & 218 of 2013 (DOD 6-9-18)**, Hon'ble Kerala High Court had held that in the petition u/s.166 M.V. Act, FIR and charge-sheet can be considered as prima facie sufficient evidence. Admittedly in the present case, FIR was lodged against the driver of offending vehicle and hence, considering the documentary evidence on record and facts and circumstances, it can be said that the driver of alleged vehicle was the sole negligent for the occurrence of accident. Thus, in view of the above facts and circumstances, Issue No.1 is answered accordingly.

ISSUE NO.2

[13] As the issue No.1 is decided in affirmative, now it is the duty of the Tribunal to award just, equitable and fair compensation to petitioner. The expression 'compensation' is comprehensive term which includes a claim for the damages. Hon'ble Apex Court in "**Sarla Verma and Others Vs. Delhi Transport Corporation and Another**" reported in **AIR 2009 (SC) 3014** 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."

[14] As per the settled legal proposition, factors to be considered for deciding

quantum of compensation in a claim petition wherein the applicant had suffered permanent disability in a motor vehicular accident are, age of applicant to ascertain proper multiplier, income of applicant at the time of accident, percentage of permanent disablement of body as a whole, actual loss of income due to injuries sustained, medical expenses (already incurred and future medical expenses), expenses incurred for attendant, transportation and special diet, non-pecuniary loss (pain, shock and sufferings) and the appropriate rate of interest on the calculated compensation amount.

[15] Quantum :

[15.1] Income :

The applicant has produced total 03 Income-tax returns and the opponent No.3 Insurance company has also produced Income-tax returns of the claimant. At this juncture this court deems it fit to refer recent pronouncement of the Hon'ble Gujarat High Court in the case of **ICICI Lombard General Insurance Co. Ltd. vs. Vallabhbai Nathabhai Bhalani reported in 2026(0) GUJ HC 8553** wherein it is inter alia held para-13 as under :

"13. This court is of considered view that there is no rule in all cases that court has to consider average income. There is no any gradually increase in the income and there is no bar to consider the last return which is already inspired confidence and was filed prior to the accident. In this regard, reference may be made to the decision of the Hon'ble Supreme Court in Malavizhi & Ors. vs. United India Insurance Company Ltd. & Anr. reported in 2020 ACJ 526 (SC) wherein it has been held that income-tax returns are statutory documents and the income of the deceased ought to be considered as per the IRTs. Once the Tribunal has accepted that increase in income is but natural, question does not arise to refuse the income as per the latest income tax return filed."

[15.2] In view of the aforesaid principle of law, the applicant has submitted that at the time of accident, she was earning Rs.30,000/- per month. It is pertinent to note that in order to prove her income claimant has produced copy of Income-tax returns for the Assessment years of 2012-13, 2013-14

and 2014-15 vide list of documents at Exh.48. Now considering the date of accident, it was taken place on 08/04/2013. Therefore the Income-tax return filed prior to the aforesaid date if it is considered, it would render substantial justice. Therefore the income-tax returns for the A.Y. 2012-13 which was submitted on 02/07/2012 is required to be taken into consideration for arriving at the just and fair compensation. As per the aforesaid Income-tax return, income of the claimant has been shown as Rs.4,05,133/- per annum. In the aforesaid Income-tax return, Rs.15,628/- has been shown to have been paid as income tax against the aforesaid income. Under the circumstances, the income-tax paid is required to be deducted from the gross income of the claimant which comes to Rs.3,89,505/-. In this regard considering the material on record it is just and proper to consider **Rs.3,89,505/-** as yearly income of the applicant for calculating loss of income.

[15.3] Age & Multiplier :

The applicant has stated in her claim petition that she was 38 years old at the time of accident. The claimant has produced Income-tax returns wherein her date of birth is shown as 18/01/1973. Considering the aforesaid document the claimant was 40 years and 03 months old at the time of accident. As per the Yard-stick laid down in the Hon'ble Apex Court's judgment of "**Sarla Verma and Others Vs. Delhi Transport Corporation and Another**" AIR 2009 (SC) 3014", the multiplier of 15 is suggested between the age group of 36 to 40 years and therefore, the applicant is entitled for **multiplier of 15** for the calculation of future loss of income.

[15.4] Disability :

So far as the disability is concerned, the claimant has filed pursis vide Exh. 67 and declared that if the disability would be considered as 12% body as a whole there was no objection. Hence, considering the aforesaid pursis is accepted it has been assessed as 12% body as a whole for

calculating future loss of income.

[15.5] Future loss of income :

Ld. Advocate for the Insurance company has submitted that income of the injured has been gradually increased. In support of his submissions, Ld. Advocate has produced the income-tax returns of the claimant for the A.Y. 2015-16 to A.Y. 2021-22. It is proved that income of the claimant has been gradually increased after the date of accident. Having placed reliance upon the aforesaid income-tax returns of the claimant, it is submitted that as the income of the applicant has been increased, she is not entitled to get the compensation under the head of future loss of income. Ld. Advocate Mr. Christian has placed reliance upon the judgment of Hon'ble Supreme Court in the case of **Raj Kumar V/s. Ajay Kumar, ACJ 2011 Page No.1** and the judgment of the Hon'ble Gujarat High Court in the case of **Binod Shankar Badrinarayan Singh V/s. Shivpujan Vasudev Pandey** and submitted that as held by the Hon'ble Apex court, the claimant is not entitled to get the aforesaid head of compensation.

[15.6] On the other hand, Ld. Advocate for the applicant has placed reliance upon the judgment of the Hon'ble Gujarat High Court in the case of **Ghansyam Manubhai Sharma V/s. Vishmay Harshadkumar Thakkar, First Appeal No.259 of 2023** dated 29/01/2026, Hon'ble Gujarat High Court has held in Para-8.1 as under:

“This Court is of considered view that merely because the claimant is in permanent job and his income has gradually increased is not a ground to refuse the compensation because from the record it clearly transpires that claimant has sustained 36% disability and hence, merely because there is no loss of income due to permanent partial disablement is not a ground to refuse the compensation because beyond the office hours also, the claimant is having a life and due to the disablement, the claimant had to suffer in performing activities other than his official work for which the claimant had to incur more expenditure for making alternate arrangement or transportation, attendant etc. Hence merely on the ground that the claimant is in government service and his employment is not affected, the claimant cannot be denied the compensation.”

[15.7] In this regard, reference needs to be made towards the judgment of the Hon'ble Supreme court in the case of **Preetha Krishanan and others vs. United Insurance Co. Ltd., 2025(11) SCR 487** wherein Hon'ble Supreme Court has held that,

“17. Superannuation from service hardly qualifies as such an exceptional circumstances, which would justify the use of split multiplier. It is only a natural progression that a person who enters service must also exit at some point in time. The same cannot be taken as a negative circumstance against the deceased person or a person injured severely, leading to incapacitation or permanent disability. The position, in our considered view, is evidently clear from what stood observed by this court in Sumathi v. National insurance Co. Ltd. as under :

‘it is clear that in normal course, compensation is to be calculated by applying the multiplier, as per ;the judgment of this Court Sarla Verma. Split multiplier cannot be applied unless specific reasons are recorded. The findings of the Hon'ble High Court that the deceased was having leftover service of only four years, cannot be construed as a special reason, for applying the split multiplier for the purpose of assessing the compensation. In normal course, compensation is to be assessed by applying multiplier as indicated by this Court in the judgment in Sarla Verma. As no other special reason is recorded for applying the split multiplier, judgment of the High Court is fit to be set aside by resorting the award of the Tribunal.

[15.8] Furthermore, Hon'ble Supreme court in the case of **National Insurance Co. Ltd. V/s. Pranay Sethi reported in 2017(0) AIR(SC) 5157**, it is held in Para-11 that,

“After elaborately analyzing what has been stated in Sarla Verma (supra), the three-Judge Bench referred to the language employed in Section 168 of the Act which uses the expression “just”. Elucidating the said term, the Court held that it conveys that the amount so determined is fair, reasonable and equitable by accepted legal standard and not on forensic lottery. The Court observed “just compensation” does not mean “perfect” or “absolute compensation” and the concept of just compensation principle requires examination of the particular situation obtaining uniquely in an individual case.

In view of the aforesaid dictum of law and considering the facts and circumstances of the present case, the arguments advanced by the Ld. Advocate for the Insurance company is not acceptable being misconceived.

[15.9] Considering the above decided income, age, multiplier and disability, the Future Loss of Income would be come to **Rs.7,01,100/-** [Rs.3,89,505/- (yearly income) X 12/100 (disability) = 46740 X 15 (Multiplier)]. So, under the head of future loss of income, applicant is entitled to get **Rs.7,01,100/-**.

[16] Actual loss of income :

According to the applicant, due to vehicular accident she sustained permanent disability and she could not work for the period as she was bedridden for certain time. It is borne out from the record that she was admitted into Hospital for certain period as indoor patient. Hence, it can be safely inferred that she could not be in a position to work as a healthy person. Looking to the injury sustained by the applicant, she might have lost 3 months income. Therefore, looking to the nature of injuries sustained by the applicant and period of hospitalization and treatment, it can fairly be concluded that the applicant could not work for 3 months and, therefore when the claimant has averred in her claim-petition that she was earning Rs.30,000/- per month, she is entitled for **Rs.90,000/- (30,000/- x 3 months) for actual loss of income.**

[17] Medical Expenses :

The claimant has claimed in her petition for certain amount as medical expenses. The applicant has undergone medical treatment for long time and has also produced medical bills. Looking to the injury and the papers of medical treatment along with the medical bills, the claimant is entitled to get **Rs.5,000/-** as medical expenses.

[18] Special diet, Attendant Charges & Transportation :

Though there is no supporting documentary 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 must have incurred some expenses on the transportation, special diet & nourishment. Further, during the medical treatment of the claimant, a family member would have had to attend him to look after him. Hence, in view of above discussion, the claimant is also entitled to get compensation of **Rs.50,000/-** under the head of Special diet, Attendant Charges & Transportation, which is just and reasonable.

[19] Pain, Shock and Suffering :

The applicant has sustained serious injuries in the accident and due to that injuries, a permanent disability is also caused to her and due to that she definitely have undergone severe pain, shock and suffering for considerable period. Further, due to permanent disability, he is facing several difficulties in his routine and other work. The applicant would have to suffer these difficulties till his entire life span. Therefore, the applicant is entitled to get compensation of **Rs.50,000/-** under the head of non-pecuniary loss i.e, pain, shock and sufferings.

[20] Now, it is well settled principle of law that the just compensation should be awarded to the victim. Now, considering the above noted facts and foregoing reasons and keeping in mind the concept of the 'just compensation', this Tribunal has inclined to grant the following quantum in Rupees :-

1	Future Loss of income	Rs.7,01,100/-
2	Actual Loss of income	Rs. 90,000/-
3	Medical Expenses	Rs. 5,000/-
4	Special diet, Attendant charges, and Transportation	Rs. 50,000/-
5	Pain, Shock and Suffering.	Rs. 50,000/-
Total		Rs. 8,96,100/-

[21] INTEREST ON AWARDED AMOUNT:

The applicant submitted that he should be awarded interest at the rate of 18% on the awarded amount. I have considered and perused the records. It shows that the accident took place in 2020 and the claim petition was filed thereafter. Thus, having regards to the facts and circumstances of the present case, in the light of the law laid down by the Hon'ble Supreme Court of India in the case of "***M.C.D. - versus – Association of Victim of Uphaar Tragedy***", reported in **2012 ACJ 48 (SC)**, it would be just and proper to award the simple interest at the rate of 9% p.a.. Accordingly, the applicant is entitled to get simple interest at the rate of **9% p.a.** on the awarded amount of claim from the date of filing of claim petition till realization of awarded amount. Hence, issue no. 3 is answered accordingly.

LIABILITY :

[22] It is proved that accident took place due to sole negligent act on the part of the driver of the offending vehicle No.GJ-18-X-8248 on 08/04/2013. The claimant has produced copy of insurance policy which proves that Mr. Vipulkumar Patel i.e. opponent No.2 is the registered owner of the aforesaid vehicle which was insured with opponent No.3. As per the policy, it was for the period of 22/11/2012 to 21/11/2013. Hence the date of accident has been covered by the aforesaid policy. Under the circumstances, the insurance company opponent No.3 has to indemnify the insured opponent No.2 and therefore the insurance company has to pay the compensation to the claimant. Therefore, all the opponents No. 1, 2 & 3 are held jointly and severally liable to pay the compensation. Under the circumstances, all the points are answered accordingly.

[23] ISSUE NO. 4

In view of above referred discussion, applicant is entitled for just and fair compensation as discussed herein above and therefore, I answer all the issues accordingly and the following final order is passed in the interest of

justice :-

:ORDER:-

- (1) The above referred claim petition is hereby partly allowed subject to the following conditions.
- (2) The Applicant is entitled to recover compensation of **Rs.8,96,100/- (Rupees Eight Lakhs Ninety Six Thousand One Hundred only)** along with the simple interest at the rate of **9% per annum**, from the date of claim petition till its realization, with proportionate cost, from the opponents who are jointly and severally liable to pay the awarded compensation to the applicant.
- (3) The Opponent No. 3 Insurance company is hereby directed to deposit in the Office of this Tribunal the above amount of award, after deducting the amount of interim compensation, if any, paid u/s. 140 of Motor Vehicle Act, within 30 days from the date of this order.
- (4) Deficit Court Fee Stamp, if any, be recovered first from the awarded amount and interim amount if paid be adjusted.
- (5) On realization of the amount, 70% amount shall be deposited in any Nationalized Bank for a period of 5 years in FDR in the name of applicant with a condition that the applicant shall not be entitled to borrow loan or create any encumbrance on the said deposit and the remaining 30% amount shall be paid to the applicant through RTGS / NEFT after due verification.
- (6) **The applicant is directed to submit the following details within one week from today:-**
 1. Name of the applicant with address.
 2. Name of the Bank & Branch, Bank IFSC Code, Account Number of the applicant.
 3. The first page of the bank pass-book, which will compulsorily contain the photograph of the applicant, duly attested by the Bank concerned, should be made available.

4. Wherever the applicants are impleaded as Respondents, before the claims tribunal, their account details, as above, will have to be furnished.
- (7) The opponents shall follow the guidelines of Hon'ble Gujarat High Court given in R/Special Civil Application No. 4800 of 2021 in case of **The Oriental Insurance Co. Ltd., V/s. Chief Commissioner of Income Tax (TDS), decided on 05/04/2022**, with regard to the Income Tax Liability.
- (8) The amount shall be deposited through NEFT or RTGS in the Bank Account with below mentioned details :
- Bank Account Name : "PRINCIPAL DIST JUDGE ABAD RURAL
MACP"
Account No. : 00000040722625356.
IFSC Code : SBIN0000301.
- (9) Award be drawn accordingly.
- (10) If any application/s is/are pending for disposal is/are hereby disposed off in terms of the above observations.
- (11) 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 applicants/s or their counsel as the case may be.
- (12) File be consigned to record room after due compliance.

Signed and Pronounced in the open court today on this 13th day of March, 2026.

Ahmedabad
Date : 13-03-2026

[Sanjaykumar Chhaganbhai Makvana]
M.A.C. Tribunal (Aux) &
9th Additional District Judge
Ahmedabad (Rural)
UID Code GJ00920