

Received on : 07/10/2024.
Registered on : 07/10/2024.
Decided on : 29/04/2026.
Duration : Y. M. D.
1 6 22

Exh. No.71

BEFORE THE MOTOR ACCIDENT CLAIMS TRIBUNAL
(SPL.) & 4TH ADDL. DISTRICT JUDGE,
AT -RAJKOT .

M.A.C.P. No. 1565 of 2024.

Claimant :

HALA NAZMABEN MAHEBUBBHAI

Age : 49 Years, Occ. At Present None,

(Previously : Cooking Work in different Areas of Rajkot).

Address :

Jungleshwar Society Street No.16, Husheni Chowk, Rajkot.

VERSUS

Opponents :

Owner S. T. Bus No. GJ-18ZT-1302 :

01. **Gujarat State Road Transport Corporation (GSRTC)**
in capacity of Owner of Bus No. GJ-18ZT-1302,
Gondal Road, S.T. Workshop,
Rajkot.

Appearance:-

Mr. F.A. Parasara- Ld. Advocate for the applicant.

Mr. H.C. Mejethia, Ld. Advocate for the opponent- G.S.R.T.C.

Petition : Claim Under Sec. 166 of The Motor Vehicles Act,
for compensation of **Rs. 70,00,000/-**.

-: J U D G E M E N T :-

1. The present claim petition has been preferred by the applicant U/s 166 of the Motor Vehicle Act, 1988. (Hereinafter referred to as 'the Act') to obtain an amount of compensation of **Rs. 70,00,000/- (Rupees Seventy Lakh Only)** with interest @ **18% p.a.** from the opponent on account of accidental injuries, resulted into permanent disablement, sustained out of the road accident, which took place on dtd. 18/08/2024, involving the motor vehicle in question.
2. That the brief facts of the case as per the applicant are as under:

2.1 That on 18/08/2024 at about 4:15 Hrs., while the applicant was pedestrian nearby Jilla Panchayat Chowk, on road coming from Kishanpara side, within the jurisdiction of A-Division Police Station, at that time Traffic Signal was off, the applicant was crossing the road from the front side of the S.T. Bus No.GJ-18ZT-1302 showing signal by hand to S.T. Driver, but when the Traffic Signal was on, the driver of Bus had suddenly started moving his bus, resultantly, applicant fell down and the front left side wheel of the Bus ran over both the legs of the applicant, resultantly the applicant sustained multiple

fractures over her both the legs and later on due to these injuries, the applicant's left leg had to be amputated from above the knee.

2.2. As mentioned in MLC Certificate, she sustained serious injuries and underwent surgery more than once. Following this accident, she was immediately taken to Civil Hospital, Rajkot, Civil Hospital, Ahmedabad, Yash Hospital Rajkot and the applicant required treatment in future also. It is the case of the applicant that the accident took place due to sole negligence on the part of S.T. Driver, for which, the F.I.R. has been registered against the driver of S.T.Bus before A-Division Police Station, Rajkot vide F.I.R. No.37/2024.

2.3 It is the case of the applicant that; at the time of accident she was aged about 49 years and earning Rs.13,000/- per month by doing cooking work & House made work in different areas of Rajkot. Had the accident could not taken place, she could have earned Rs.19,500/- and more in future. Furthermore, the applicant is highly skilled in cooking and housework, and thereby fall within the category of skilled worker. But, due to above accidental injuries and resultant disablement, the applicant has suffered 100% loss of income. The applicant has also stated that due to accidental injuries and disablement, she has suffered a lot of pain and mental agony, and remained

under medical treatment for long time and incurred huge medical expenses also. Therefore, under the different heads, the applicant has claimed total amount of compensation Rs.70,00,000/- with interest @ 18% p.a. from the date of filing the claim petition till its realization & also claimed costs of the claim petition from the opponent G.S.R.T.C. and prayed to allow the same.

3. After filing of this claim petition, summons issued and served against the opponent – G.S.R.T.C.. In response, the Opponent – G.S.R.T.C. remained present before this Tribunal through its Ld. Advs. and filed W/s. at Exh.13 and denied the contents of applicant's claim petition in TOTO. The Ld. Adv. for the Opponent has stated that; there was no negligence on the part of driver of Bus, but in-fact the applicant herself was solely responsible for occurrence of accident and therefore, the Opponent – G.S.R.T.C. is not liable to pay any amount of compensation to the applicant. Further, he has denied the age, income, nature of injuries, resultant disablement, expenses incurred as stated by the applicant and submitted that, the claim amount and interest claimed is quite excessive and at a higher side and prayed for dismissal of claim petition with costs.
4. From the pleadings of the parties, the following issues arise for adjudication of this claim petition at Exh.16 :

: - I S S U E S :-

1. Whether it is proved that claimant sustained injuries on account of rashness or negligence in driving, on the part of the driver of the vehicle involved in the accident?
 2. What amount if any, the claimant is entitled to by way of compensation and from which of the opponents?
 3. What order and award? ?
5. My findings on the above issues are as under :-
- 1] In affirmative.
 - 2] In affirmative, as per final order.
 - 3] As per final order.
6. That in order to prove the claim petition, the applicant- **Hala Nazmaben Mahebubhhai** has filed her examination-in-chief in form of affidavit at **Exh.18** and examination-in-chief of Dr. Dinesh Maganlal Chauhan at **Exh.21**.
7. Further, the applicant has produced following documentary evidence in support of his claim.

Documentary Evidence:-

Sr.	Particulars	Exh
1	Copy of Janvajog Entry.	39
2	Copy of Statement before Police of Nazmaben Mahebubhhai Hala.	40
3	Copy of Statement before Police of	41-52

	Sandipbhai Jentibhai Solanki, Sandipbhai Jentibhai Solanki, Firozbhai Amadbhai Dal, Sahebazbhai mahebubbhai Hala, Hushen Mamadbhai Juneja, Ajitbhai Daudbhai Hala, Ismailbhai Harunbhai Dal, Sahebazbhai Mahebubbhai Hala, Gopalbhai Ghanshyambhai Gadeshiya, Sultanbhai Firozbhai Juneja, Sunilbhai Hirabhai Ghadvi, Afzal Satarbhai Paleja.	
4	Copy of Panchnama of Place of Accident.	53
5	Copy of R.C.Book Details of S.T. Bus.	54
6	Copy of D.L. of S.T.Bus Driver.	55
7	Original DAMA Card issued by Civil Hospital, Rajkot.	56
8	Original Discharge Card with Treatment Papers of Civil Hospital, Rajkot.	57
9	Original DAMA Summary issued by Wockhardt Hospital, Rajkot.	58
10	Original Clinical Examination Papers of Synergy Hospital, Rajkot.	59
11.	Copy of Adhar Card of applicant.	60
12.	Copy of Election Card of applicant.	61
13.	Copy of Pan Card of applicant with Photograph showing Amputated Leg.	62
14.	Original Medical Bills of different Hospitals, Showing Total Expenditure of Rs.11,04,803/-.	14
15.	Original Discharge Summery issued by Yash Hospital.	24
16.	Original Disability Certificate issued by Dr. Dinesh Chauhan of Yash Hospital, Rajkot.	25
17.	Closing Purshish	64

8. **The evidence of opponents.**

The opponents – G.S.R.T.C. has examined its driver at Exh.65 and filed closing pursis at Exh. 66.

9. I have heard Ld. Advs. for the respective parties, carefully gone through the entire evidence produced on record and taken into consideration the written arguments filed by Ld. Adv. for the respective parties, respectively at Exh.67 & 70. My findings on the above issues are as under:-

R E A S O N S

Issue No.1 - NEGLIGENCE

10. The applicant - Hala Nazmaben Mahebubhai has filed her examination-in-chief at Exh.18 and reiterated the contents of the claim petition. The said applicant has been cross-examined by Ld. Adv. for the Opponent – G.S.R.T.C.
11. Relying upon the oral as well as documentary evidence, on the point of negligence, it is submitted by Ld. Counsel for the applicant that, accident took place due to sole negligence on the part of driver of S. T. Bus No. GJ-18ZT-1302. It is submitted that, the the Janvajog Entry with regard to the accident has been Registered by the driver of S. T. Bus No. GJ-18ZT-1302 himself wherein he has specifically stated that, while he reached at the place of accident, the traffic signal was off and was on after few

time and therefore, he was moving his bus behind the City Bus slowly, at that time, suddenly the victim came from divider side while crossing the road from the narrow space between the bus, accidentally the left side front wheel of the bus ran over her legs and she sustained fracture injuries over both the legs. It is further submitted that, the panchnama of place of accident also corroborates the fact of the accident on the date and place mentioned in the claim petition. It is further submitted that, even the Injury Certificate placed on record reflects that the applicant sustained injuries due to accident. Therefore, the Ld. Counsel has prayed to hold that the accident took place due to sole negligence on the part of driver of S.T. Bus.

12. As against this, rely upon the examination-in-chief of S.T. Bus Driver (Exh.65) and cross-examination of the applicant, the Ld. Counsel for the Opponent – G.S.R.T.C. has submitted that, the driver of S.T. Bus was not negligent in the alleged accident and therefore, police has not registered any criminal case against him and before the police, the applicant has not alleged any negligence against the bus driver and police has prepared Misc. Papers regarding the incident and the driver of bus has not been charge-sheeted by police. Further, he has submitted that as per Rule 231(2) of the M. V. Act, “An application for compensation shall be accompanied by F.I.R.”, however, in the present case only Janvajog Entry has been registered

and therefore also, the claim filed by the applicant is not tenable. Lastly, he has submitted that; this Opponent has also examined driver of bus at Exh.65, wherein the driver of bus has clearly stated that; there was no negligence on his part and the accident took place due to sole negligence on the part of injured applicant and thereby prayed for dismissal of the claim petition.

13. I have heard the arguments canvassed by Ld. Advs. for the respective parties and perused the record of the case.

First of all, so far as the defense raised by the Ld. Adv. for the Opponent – G.S.R.T.C. that no F.I.R. has been registered and only Janvajog Entry has been registered is concerned. At this juncture, this Tribunal deem it fit to refer the judgment reported in 2014 ACJ 469, Hon'ble High Court of Judicature at Madras in case of Anbazhagan and others V/s. V. Shankar and another, wherein in para-8, Hon'ble High Court of Judicature, Madras has observed that;

"Failure to get F.I.R. report registered is not fatal the claim petition. F.I.R. or Police Investigation is not a condition precedent for awarding the claim and the claim could be awarded if the same is proved by admissible evidence. It has been further held that, circumstances must be considered with justice-oriented approach. Tribunal has also observed that, failure to report the accident to the police and get a case registered will not affect the claim".

Further, in 2014 ACJ 585, Hon'ble High Court of

Chhattisgarh at Bilaspur in case of Alok Sharma V/s. Santosh and others, Hon'ble High Court of Chhattisgarh at Bilaspur has held that;

"No provision in M.V.Act, making lodging of F.I.R. compulsory, every civil case is decided on its own facts and evidence without influence by decision of criminal court and registration of offence and police investigation is not a condition precedent for awarding claim; victim of accident cannot be deprived of his right to compensation if F.I.R. is not lodged or it is lodged at later stage; factum of accident admitted by owner of vehicle, therefore, there is no need to prove the factum of accident by adducing evidence".

Therefore, in view of the observation of the above cited case, mere non lodgement of F.I.R. itself is not a ground to fatal the case of the applicant. Hence, the defense raised by the Ld. Adv. for the Opponent – G.S.R.T.C., is hereby discarded.

14. Now, coming to the point of negligence, from the perusal of Janvajog Entry Exh.39, which has been registered by the driver of S. T. Bus No. GJ-18ZT-1302, wherein it was specifically stated that; while he reached at the place of accident, the traffic signal was off and was on after few time and therefore, he was moving his bus behind the City Bus slowly, at that time, suddenly the victim came from divider side while crossing the road from the narrow space between the bus, accidentally the left side front wheel of the bus ran over her legs and she sustained fracture injuries

over both the legs. Thus, from the said Janvajog Entry which has been lodged by the driver of S.T.Bus himself proves that; the accident involving his bus took place and resultant injuries caused to the injured applicant.

Further, the panchnama of accident placed on record at Exh.53 also corroborates the facts of the accident on the date and time at the place involving S.T.Bus No. GJ-18ZT-1302. Further, the Injury Certificate of the applicant placed on record also reflects that due to accidental injuries the applicant has sustained injuries and resultant disablement. Further, the applicant has also appeared in evidence and stated on oath regarding the negligence of driver of bus and the opponent side miserably failed to rebut the evidence of applicant by leading cogent and reliable evidence. No doubt, the Opponent – G.S.R.T.C. has examined its driver and took defence that the applicant was negligent while crossing the road and due to which the accident took place. However, except bare words nothing has been placed on record to substantiate his version. Therefore, keeping in mind the the manner in which accident took place and taking into consideration the oral as well as documentary evidence placed on record, this Tribunal is of opined view that; had the driver of S.T.Bus took due care and caution while driving his Bus (which is bigger in size) within City Area the accident could have been avoided, however, it appears that the driver of S.T.Bus miserably failed to do so.

Therefore, taking into account the totality of facts and evidence adduced on record, this Tribunal is of the considered view that the accident took place due to sole negligence on the part of driver of S. T. Bus No. GJ-18ZT-1302.

- 15 Even otherwise to determine the negligence, I am being guided by the judgment of Hon'ble Supreme Court in **Bimla Devi and Ors. V Himachal Road Transport Corporation and Ors, (2009) 13 SC 530** held as under:

"15. In a situation of this nature, the Tribunal has rightly taken a holistic view of the matter. It was necessary to be borne in mind that strict proof of any accident caused by a particular bus in a particular manner may not be possible to be done by the applicant. The applicants were merely to establish their case on the touchstone of preponderance of probability. The standard of proof beyond reasonable doubt could not have been applied."

16. So, in view of the ratio laid down in above judgment, this Tribunal believes that evidence produced by the applicant are enough to establish the fact that the applicant was injured on account of rash and negligent driving and sole negligence on the part of the driver of the offending S. T. Bus No. GJ-18ZT-1302 involved in the accident. Hence, I decided the Issue No. 1 **"In Affirmative"**.

Issue No. 2 ::

17. Once it is established that accident in question has occurred due to the rash and negligent driving of the driver of the offending bus, and it is also proved that applicant sustained injuries in the accident, now the issue that needs to be considered is whether the applicant is entitled to get compensation as claimed.
18. Apt to note that the [Motor Vehicle Act, 1988](#) is a beneficial piece of Legislation. The concept of just and fair compensation is integral and seminal to the [MV Act](#). The compensation to be awarded under the principle of just and fair compensation to the injured of the road accident or the legal representative/s of the deceased person is based on the principle of fairness, reasonableness and equability. Anguish of the heart or for mental turbulence being consequential result of the road accident cannot be actually compensated, but the quint essentiality lies in adopting holistic and pragmatic view to the computation of the compensation for the loss sustained, which is to be in the realm of realistic approximation. Although exact or perfect arithmetical calculation of compensation for reparation of the loss arrived from the road accident is almost impossible. The Tribunal is bestowed with duty to make an endeavour to award just compensation regardless of the amount claimed by the claimants. The determination of the quantum of compensation therefore, must be liberal and not niggardly since the law values life and limb in a free country in

generous scale. Needless to state that money may be awarded, so that something tangible may be procured to reach something else of the like nature, which has been destroyed or lost, but money cannot renew physical frame that has been battered and shattered being a result of the road accident. Yet Tribunal to endeavour to bring back victim to stage of pre-road accident as far as possible. Thus, the award must be reasonable and cannot be assessed with moderation though it cannot at the same time be pity and what could be granted must be just, fair and equitable compensation.

Age :

19. As per the claim petition, age of the applicant was shown as 49 years. To prove her age the applicant has placed on record the copies of her Adhar Card, Pan Card and Election Card respectively at Exh. 60 to 62. From the perusal of the said documents it appears that, the D.O.B. of applicant is 01/10/1974. The accident took place on dtd. 18/08/2024. Therefore, on the date of accident the age of applicant was 49 Years 10-Months and 17-Days and thereby fall within the age group of 46-50 years. Therefore, ***as per ratio laid down by the Hon'ble Apex Court in "Sarla Verma & Ors. V/s. Delhi Transport Corporation & Anr." reported in "2009 A.C.J. 1298", the applicant is entitled to get multiplier of "13".***

Income :

21. As per the claim petition, the applicant was doing household work and cooking work and was earning Rs. 13,000/- p.m. at the time of accident. However, no document or other proof has been filed on record to show her occupation or income. Therefore, in absence of any cogent and reliable evidence with regard to monthly income of deceased, this Tribunal is empowered to presume the monthly income of the deceased. It is also cardinal principle of law that when there is no proof of income of victim of the motor accident, his/her monthly income can be assessed on the basis of the prevailing minimum wages. In the case of *Govind Yadav v/s N.I.I.Com.*, reported in *2012 ACJ 28 (SC)*, para No.17 it has been held **“that when there is no proof of income, income of the deceased or injured claimant shall be decided by taking into consideration prevailing minimum wages”**. Since, accident occurred on 18/08/2024, the minimum wages for such period is required to be taken into consideration. The minimum wages for such period is provided **Rs.13,234/-**, however, the applicant herself has deposed that her monthly income was Rs.13,000/- per month. Hence, this Tribunal hereby assess the monthly income of applicant as **Rs.13,000/- p.m., which yearly comes to Rs.1,58,808/-** for assessment of just compensation, which is just & proper.

Future Prospective Income :

22. As discussed above, this is not the fatal case, but the case of amputation of left. Leg below knee and applicant falls between the age group of 46-50 years and considering the principle of future prospective income as laid down by Hon. Supreme Court in the case of **National Ins. Co. Ltd. V/s. Pranay Sethi & Ors. SLP (Civil) No. 25590/2014, dtd. 31/10/2017, Para-61**, 25% is required to be added in the actual income of the applicant as applicant is self employed. Hence the yearly income of applicant would be **Rs. 1,97,500/- (Actual monthly income Rs.13,000/-, which yearly comes to Rs.1,58,000 + Future Prospective Income I.e. 25% of Actual Income i.e. Rs. 39,500/-)**.

Disability :

23. That the applicant has stated that due to the accident, she sustained multiple fracture injuries over her both the legs and later on due to these injuries her left leg had to be amputated from above the knee and due to this she is unable to perform any work and at present she is unemployed and thereby suffered 100% loss of Income. In support of her submissions, she has placed on record the Disability Certificate issued by Dr. Dinesh M. Chauhan – M. S. Ortho. (The applicant has examined the Dr. Dinesh Chauhan at Exh.21, who has been cross-examined by Ld. Adv. for the Opponent- G.S.R.T.C.) and the said disability

certificate issued by the Dr. Dinesh Chauhan is proved before this Tribunal and Exhibited as Exh.25, according to which, applicant suffered crush injury of left foot. Subsequently, because of gangrene and severe infection and her left leg had to be amputated from above the knee and accordingly permanent disability of left foot assessed 50% & Disability due to R Fracture Tibia 30% and thereafter according to Kessler Formula $30+50(100-30)/100=56\%$. At this juncture it is pertinent to note that; as per above formula the disability of the applicant comes to 65%, however, due to oversight typing mistake it has been typed as 56% and the said aspect has been deposed by Doctor concerned in his examination-in-chief also. Moreover, the other side has also not raised any dispute related to it. Therefore, considering the fact that M. V. Act, is a beneficial legislature and evidence should not be assessed as assessed in Criminal Case and due to typing mistake, in disability certificate the Doctor concerned has shown Disability of applicant as 56% instead of 65%, hence this Tribunal hereby assess and accept the permanent disability of the applicant as 65% in relation to her (part of body) as per guidelines. Thus, keeping in view the disability certificate and the peculiar facts of the present case, this Tribunal deem it fit to consider the disability of the applicant of body as a whole at 65 %.

24. Now, for the calculation of future loss of income, as

stated above, the disability of the applicant is assessed at 65% of the body as whole. Yearly income of the applicant is assessed at **Rs.1,97,500/- (which includes monthly income + 25% Future Prospective Income)**. As the applicant was in the age group of 46-50 years at the time of accident, multiplier of **13** is applicable in the present case. Hence, total future loss of income would come to **Rs. 1,97,000 x 65% x 13 = Rs.16,68,875/-**.

25. The applicant has stated that; she has incurred an amount of **Rs.11,04,803/-** towards medical charges and in support of her submissions, the applicant has placed on record the Original Medical Bills of **Rs.11,04,803/-** collectively at **Exh.14**. Therefore, taking into account the said medical bills, this Tribunal deem it fit to award **Rs.11,05,000/-** towards medical expenses. So far as the future medical expenses **Rs.5,00,000/-** claimed by the applicant is concerned. Here, in the case on hand, except bare words nothing has been placed on record by the applicant to prove that she required further medical treatment in future. Moreover, the applicant has also not placed on record any evidence to show that; she is going for artificial leg etc. Under the circumstances, in absence of any cogent and reliable evidence with regard to future medical expenses, no amount is awarded under this head.

26. Further, it is quite clear that; due to aforementioned

accident left leg of applicant had to be amputated from above the knee and thereby the applicant has suffered 65% permanent disability and the said disability definitely impact on her enjoyment of life. Therefore, keeping in mind the said aspect, this Tribunal deem it fit to award an amount of **Rs. 1,00,000/-** to the applicant on account of loss of amenities of life.

27. Considering the applicant's hospitalization and the nature of injuries suffered and her inability to work due to amputation of leg and other injuries, the applicant is also entitled for the amount of actual loss of income for 6 months amounting **Rs. 78,000/- (Rs.13,000 x 6 months)** and the amount of **Rs. 1,00,000/-** towards Pain, Shock and Sufferings and **Rs. 50,000/-** for special diet, transportation and attendant charges, are required to be allowed.
28. Accordingly, the applicant is awarded amount of compensation under following different heads:

Future Loss of Income	Rs. 16,68,875/-
Medical Expenses and Future Medical Expenses.	Rs. 11,05,000/-
Loss of Amenities of Life.	Rs. 1,00,000/-
Actual Loss of Income.	Rs. 78,000/-
Pain, Shock and Suffering.	Rs. 1,00,000/-
For Transportation, special diet and attendant charges.	Rs. 50,000/-
Total	Rs. 31,01,875/-

30. The applicant has claimed interest at the rate of 18 % per annum on the amount of compensation from the date of

filing of petition till its actual realization. However, looking to the view of the Hon'ble Supreme Court in **Sandhya Rani Debbarma Versus National Insurance Company Ltd., 2016 (0) AIJEL-SC 59165**, the applicant is entitled to get interest @ 9% per annum on the amount of compensation, from the date of filing of this application till actual realization thereof.

31. In view of the above, it is held that the applicant is entitled to get **Rs. 31,01,875/-** as compensation under all heads available to her with interest @ 9% per annum from the date of filing of this claim petition till actual realization thereof. Hence, Issue No. 2 is answered accordingly in “the affirmative”.

Liability :-

32. In the case on hand, the R.C.Book of S. T. Bus No. GJ-18ZT-1302 is produced at Exh.54. From the perusal of the said document it appears that the S. T. Bus No. GJ-18ZT-1302 is of ownership of Opponent – G.S.R.T.C. Therefore, the opponent- G.S.R.T.C.1 is liable to compensate the applicant.

Issue No. 3.

36. In view of above findings, I pass the following final order.

:- ORDER :-

1. The present claim petition is hereby partly allowed with proportionate costs and interest against the opponent – G.S.R.T.C. in view of the discussion made above.
2. The applicant do recover **31,01,875/- (Rupees Thirty One Lac One Thousand Eight Hundred Seventy Five Only)** from the opponent – G.S.R.T.C. together with running interest at the rate of 9% per annum from the date of petition till realization of the amount along with proportionate costs of the petition.
3. The opponent – G.S.R.T.C. 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 M.V. Act**, within one month from the date of this order.
4. On depositing the above amount of award by the opponent in this Tribunal, the amount of Court Fee Stamps, recoverable if any, be recovered from the awarded amount and the same be taxed as the costs of the petition.
5. Thereafter, out of the remaining amount, 40% amount shall be paid to the applicant by way of account payee

cheque after due verification and remaining 60% amount shall be invested in FDR in their respective name in any Nationalized Bank of their choice for a period of 5 years.

6. The concerned Bank is directed not to grant any loan, advances or withdrawal against the said FDR without obtaining prior permission of this Tribunal. However, the applicant will be at liberty to withdraw the periodical interest accrued on the said FDR. Further, on completion of the aforesaid F.D. period, the bank is directed to release the F.D. amount without any order of this Tribunal.
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 :

Account Name	Joint District Judge Court, Rajkot.
Account No.	7403737956
IFSC Code	IDIB000R007
Bank Name	Indian Bank

Branch Name	Rajkot Main, Toral Building, Subhash Road, Rajkot.
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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.

Pronounced in open Court today on this 29th day of April, 2026 at Rajkot.

Date : 29/04/2026.

Place: Rajkot.

[IKRAMKHAN BASIRKHAN PATHAN]

M.A.C.T. (AUX.) & 4th Addl. District Judge,
Rajkot.

[UIC – GJ000614].

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