

## MACC EX-08/2023

6.9.2023

Today is fixed for hearing.

Both sides are present and hd.

The petitioner filed the instant Execution case for recovery of Rs.158,776/- being the residue amount not paid by the Insurance Company in view of the judgment dtd 25.2.2020 passed by this Tribunal.

The Insurance company has filed an affidavit in reply to such claim and submitted that the amount towards T.D.S U/s. 194A I.T.Act was deducted being the amount not paid to the petitioner and further claimed that such steps were taken in view of specific provisions under I.T.Act.

On perusal of the record I find that by order dtd 25.2.2020 this Tribunal awarded Rs.6,76,000/- as compensation along with interest @ 6 % p.a from the date of filing of the application and that the Insurance company has paid a cheque of Rs.12,57,063/- on 19.4.2022 and since the total amount due on that date was Rs.14,08,858/- and thus there was a due of Rs.1,51,795/- with which 6% interest was added on the said amount from 19.4.2022 till 25.1.2023 being the date of filing of this Execution case.

Though the Insurance company has taken the plea of deduction under I.T.Act, the order dtd 25.2.2020 does not reflect anything permitting the Insurance company to take such measure by deducting income tax from the awarded amount. The Insurance Company has acted beyond jurisdiction and is liable for prosecution for non compliance of specific order passed by this Tribunal.

However, before initiating such proceedings as observed above, this Tribunal directs the Oriental Insurance Company to pay Rs.1,58,776/- to the petitioner by cheque within a fortnight from this day.

Let a copy of this order be communicated to the Oriental Insurance Company at Legal Hub(4<sup>th</sup> floor), 4 Lyons Range, Kol-1.

To 26.9.2023 for report and further order.

D/corr by me,

4<sup>th</sup> MACT, Alipore.