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

+ **MAC.APP. 576/2023**

THE ORIENTAL INSURANCE CO. LTDAppellant

Through: Mr. J.P.N. Shahi, Advocate.

versus

ZAHIDA AKHTAR REHANA @ DR. Z.A REHANA AND ORS

.....Respondents

Through: Mr. Firoz Iqbal Khan, Advocate.

CORAM:

HON'BLE MR. JUSTICE ANISH DAYAL

ORDER

% **25.02.2026**

CM APPL. 12829/2026 (early hearing)

1. This application has been filed seeking early hearing of the appeal, which has been admitted by this Court and is listed in the category of *Regular Matters*.
2. It is stated that the only issue which needs to be taken care of, is with respect to calculation of net income of the deceased.
3. In view of the facts and circumstances stated in the application, the application is allowed.
4. Application stands disposed of.

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1. Counsels for both the parties will file their note of arguments not exceeding *one page*, synopsisizing their contentions along with *list of citations*, which they wish to rely upon, cross-referencing *PDF pages* of the Court File. The same will be filed at least *three days* prior to the next



date of hearing, with copies to the opposing side.

2. The Motor Accident Claims Tribunal, Central, Tis Hazari Courts, Delhi (**‘MACT’**) took the benchmark income at Rs.7,28,450/- per annum, as per the Income Tax Return (**‘ITR’**) for the assessment year 2018-19.
3. *Mr. J.P.N. Shahi*, counsel for Insurance Company, states that as per the ITR, the total income was Rs.2,92,180/- per annum.
4. Counsel for claimants states that it is the net income on which the tax is calculated, while the gross income would be taken for the purposes of the MACT’s computation minus the tax.
5. List on 24th March 2026 in the category of *“Supplementary List”*.
6. Order be uploaded on the website of this Court.

ANISH DAYAL, J

FEBRUARY 25, 2026/ak/bp