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

CNR No. DLHC012393642014

+ **MAC.APP. 1168/2014 & CM APPL. 21071/2014**

BEENA MALIK

.....Appellant

Through: Mr. Kamal Deep, Mr. Rohit, Mr.
Jasmin, Advocates.

versus

RAJBIR GOSWAMI & ORS (UNITED INDIA INS CO LTD)

.....Respondents

Through: Mr. Pradeep Guar, Mr. Amit Gaur,
Mr. Kaarrtikey Parashar, Advocates
for Respondent no.3/Insurance
Company.

CORAM:

HON'BLE MR. JUSTICE ANISH DAYAL

ORDER

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13.08.2026

1. This appeal has been filed for enhancement of compensation by the legal representative of deceased, who passed away in the accident which occurred on 30th March 2012.

2. The issue raised by *Mr. Kamal Deep*, counsel for appellant, relates to assessment of notional income which was taken at *Rs.1,97,178/-* by the Motor Accident Claims Tribunal, Patiala House Courts, New Delhi (*'MACT'*). This income was assessed as per the income tax return (*'ITR'*) for financial year (*'FY'*) 2010-11/assessment year (*'AY'*) 2011-12, which returned an income of *Rs.2,00,196/-* and tax of *Rs.3,018/-* was deducted.



Two more ITRs were placed on record *i.e.*, FY 2008-09/AY 2009-10 which returned an income of Rs.1,44,170/- and FY 2011-12/AY 2012-13 which returned an income of Rs.4,63,950/-.

3. *Mr. Kamal Deep*, states that since his income has progressively increased, income from FY 2011-12/AY 2012-13 ought to have been taken. The date of accident was 30th March 2012, which is at the end of FY 2011-2012. The last ITR of FY 2011-2012/AY 2012-13 was filed for the earnings which were earned in FY 2011-12. There is no evidence on record that a subsequent ITR was filed after his death for FY 2012-13/AY 2013-14. Return for the FY 2011-12/AY 2012-13 was filed by the father of deceased.

4. *Mr. Kamal Deep*, shall respond to the observations made by MACT while rejecting the income for FY 2011-12/AY 2012-13 on the basis that, it was filed after the death of *Mr. Rishi Malik*, as also that evidence given by **PW3** stated that he was not working anywhere at the time of the accident.

5. Further arguments need to be addressed by *Mr. Pradeep Gaur*, counsel for the Insurance Company.

6. List on 31st August 2026 at 02:30 p.m.

7. Order be uploaded on the website of this Court.

ANISH DAYAL, J

AUGUST 13, 2026/ak/sp