



2026:PHHC:045183



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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH**

**FAO-2765-2010(O&M)**  
**Date of decision: 23.03.2026**

Rajinder Kaur and another

... Appellants

Versus

Sagir Ahmed and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE VIKRAM AGGARWAL**

Present: Mr. Sandeep Bansal, Advocate,  
for the appellants.

Mr. Vinod Gupta, Advocate,  
for respondent No.3-Insurance Company.

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**VIKRAM AGGARWAL, J. (ORAL)**

This is a burnt file. The appellants/claimants, who are the unfortunate widow and minor son of late Balwinder Singh (expired in a motor vehicular accident on 17.05.2008), seek enhancement in the compensation awarded by the Motor Motor Accident Claims Tribunal, Amritsar (for short "the **MACT**"), vide award dated 23.05.2009.

2. The deceased claimed to be a Goldsmith. However, since no evidence to this effect could be led, he was taken to be a casual worker and his income was assessed as Rs.3,000/- per month. Further, his age was assessed as 60 years, whereas, the assertion of learned counsel for the appellants is that his age was 54 years at the time of his death.

3. Along with the appeal, there is an application filed under Order 41 Rule 27 CPC (CM-13022-CII-2010) for producing Income Tax Returns for the assessment years 2006-2007 and 2007-2008 (Annexures A1 and A2,



respectively). As per Annexure A1, the net income from the business was Rs.95,500/- p.a. and as per Annexure A2 it was Rs.1,04,550/- p.a.. The documents also mention that Mr. Balwinder Singh was a Goldsmith.

4. I have heard learned counsel for the parties.

5. Learned counsel for the applicant-appellants submits that since the said income tax returns could not be produced before the MACT, and that since they would be essential for the just decision of the case, the application be allowed.

6. Per contra, learned counsel representing the respondent-Insurance Company has opposed the application. Learned counsel submits that though no reply has been filed, he opposes the said application as there would be no occasion to permit leading of additional evidence at this stage. He further submits that the documents sought to be produced by way of additional evidence were very much in the knowledge of the appellants, and that they have not been able to even *prima facie* show that despite due diligence, they were not able to produce the said documents during their evidence.

7. I have considered the submissions made by learned counsel for the parties.

8. No doubt, the said income tax returns, which are now being relied upon and are being sought to be produced by way of additional evidence, were not produced before the MACT. However, it has to be borne in mind that the MACT assessed the deceased's income at Rs.3,000/- p.m., whereas, in case, the income tax returns are brought on record, it would



make a substantial difference in the compensation payable to the appellants/claimants.

9. In the considered opinion of this Court, the income tax returns are essential to be brought on record for the just decision of the case.

10. That being so, the instant application is allowed and the applicant-appellants are permitted to lead additional evidence for production of the aforesaid documents in their evidence. The concerned MACT would grant them two effective opportunities for the said purpose with adequate opportunity to the Insurance Company to cross-examine the witnesses, if so produced, and for rebutting the said evidence.

10. As a consequence, the impugned award is set aside. The matter is remitted to the concerned MACT for deciding the claim petition afresh after permitting the applicant-appellants to lead additional evidence in terms of the directions issued in the preceding paragraph.

11. Parties may appear before the District Judge, Amritsar on 08.04.2026 at 10:00 am. The Court of District Judge may retain the case with itself or mark the same to the successor Court or any other Court having jurisdiction to deal with the matter.

12. Pending application(s), if any, also stands disposed of.

( VIKRAM AGGARWAL )  
JUDGE

**March 23, 2026**

Rajan

Whether speaking / reasoned:  
Whether Reportable:

Yes  
Yes