(2015) 06 TP CK 0100

In the Tripura High Court

Case No : MAC App. No. 37 of 2011

The Oriental Insurance Company Limited — APPELLANT

Vs

Piyali Sarkar and Others — RESPONDENT

Date of Decision : 18-06-2015

Acts Referred:

Citation : (2015) 06 TP CK 0100

Hon'ble Judges : Deepak Gupta, C.J

Bench : Single Bench

Advocate : P. Gautam and S. Debnath, for the Appellant; G.S. Bhattacharji, Advocates for the Respondent

Final Decision : Dismissed

Judgement

Deepak Gupta, C.J.

1. This appeal by the Insurance Company is directed against the award dated 19-08-2010 passed by the learned Motor Accident Claims Tribunal, South Tripura, Udaipur in case No. T.S.(MAC) 98 of 2009 whereby the learned Tribunal has awarded Rs. 18,59,112/- in favour of the claimant.

2. The main issues raised by Mr. P. Gautam, learned counsel for the appellant, are as follows:--

"(i) That, the learned Tribunal erred in not deducting the component on income tax from the salary of the deceased; and

(ii) That, the learned Tribunal wrongly applied a multiplier of 11 because the petitioner would have earned only for 5(five) more years till the age of 58 and he would not have earned any amount thereafter."

3. I find no merit in any of these two contentions. The last pay certificate of the petitioner has been exhibited on record and the certificate shows that the total monthly income of the deceased was Rs. 20,899/-. He was also getting GPF deducted @ Rs. 4,000/-per month. This Court can take judicial notice of the fact

that a person can claim deduction of Rs. 1,00,000/- per year by investing in GPF and other related investments. In this case, the last pay certificate itself shows that the claimant was depositing GPF and, therefore, no income tax was being deducted. Against the column of income tax deduction, the amount mentioned is zero. Therefore, the learned Tribunal had no material before it to come to any conclusion that the deceased was assessed to income tax.

4. As far as the second submission is concerned, it is not as if a man after retirement is like an abandoned cow who is put to pasture and does nothing. Even a man who retires at the age of 58 or 60 is efficient enough to work. He may not work in the Government employment but with his experience even in the private sector he can work and may be earned more than what he was earning in Government employment. Therefore, the Apex Court has laid down that the multipliers have to be applied keeping in view the age of the victim regardless of the year of his retirement.

5. As such, I find no merit in the appeal which is accordingly dismissed.

6. Send down the lower court records forthwith.

