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NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****MAC No. 1431 of 2022**

Smt. Uma Kshatri W/o Late Ganesh Kshatri, Aged About 50 Years R/o. -
Kargil Chowk, Sunder Nagar, Raipur, District - Raipur (C.G.) Present R/o. -
Ward No. 58, Kankalipara, Purani Basti, Raipur, District - Raipur Chhattisgarh
... Appellant

versus

1 - Hari Ram Sahu S/o Rameshwar Sahu, R/o. - Raja Talab Raipur, Tahsil
And District - Raipur (C.G.) Through - Smt. Mamta Kumari W/o Jai Prakash
Narayan, Maa Bamleshwari Transport, Bhanpuri, District - Raipur
Chhattisgarh (Driver of the Offending Vehicle).

2 - Smt. Mamta Kumari W/o Jai Prakash Narayan, Maa Bamleshwari
Transport, Bhanpuri, Raipur, District - Raipur Chhattisgarh (Owner of the
Offending Vehicle).

3 - The New India Insurance Company Ltd. Divisional Manager, The New
India Insurance Company Limited, Bhartiya Jeevan Bima Nigam, Near Office
Parishar, Pandri, Raipur, Tahsil and District - Raipur Chhattisgarh (Insurer of
the Offending Vehicle)
... Respondents

For the appellant	:	Mrs. Dhaneshwari Patel, Advocate, on behalf of Mr. Pushpendra Kumar Patel, Advocate
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For Respondent no.3	:	Mr. Dashrath Gupta, Advocate
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Hon'ble Shri Justice Sanjay Kumar Jaiswal)

Judgment on Board

20.08.2026

1. This appeal under Section 173 of Motor Vehicles Act, 1988 (for short "MV Act") has been filed by the claimant seeking enhancement of compensation, challenging the impugned award dated 15th Sept. 2022 passed by the Additional Motor Accident Claims Tribunal, Raipur, (Chhattisgarh) in MACT No. 620 of 2021 whereby a total compensation of Rs. 37,74,245/- has been awarded for the death of deceased.
2. Brief facts of the case as pleaded in the claim application are that deceased Ayush Singh died in an accident took place on 30.12.2020 due to rash and negligent driving of respondent no.1 who had driven the offending Vehicle (Truck) No. C.G. 04-MU/9311. The claimant being mother and legal heir of deceased filed the claim petition seeking a total enhancement of Rs. 94 lakhs on various heads.
3. Learned counsel for the appellants submits that the award passed by the Tribunal is on lower side which needs to be suitably enhanced.
4. Learned counsel for respondent no.3/Insurer contends that while assessing the income and annual dependency of deceased, no tax deduction was made, thereby, higher compensation was awarded by the Tribunal.
5. I have heard learned counsel for the parties, considered their rival submissions and perused the record with utmost circumspection.
6. After evaluating the documentary evidence following the precedents of Hon'ble Supreme Court, the Tribunal has granted a total compensation of Rs.37,74,245/- on various heads as per the following table :

Sl.No	Head	Amount Rs.
01.	Monthly income as per Ex.P-16	24,165/-
02.	Yearly Income (24,165 x 12)	2,89,980/-
03.	One-half (½) deduction towards personal expenses (2,89,980 <i>minus</i> 1,44,990)	1,44,990/-
04.	Compensation after multiplier 17 is applied (1,44,990 x 17)	24,64,830/-
05.	Additional Income towards future prospects (50% of 24,64,830 i.e.,12,32,415)	12,32,415
06	Total loss of dependency (24,64,830 plus 12,32,415)	36,97,245/-
7.	Loss of estate	16,500/-
8.	Funeral expenses	16,500/-
9.	Loss of filial consortium	44,000/-
10.	Total Rs.	37,74,245/-

7. The claimant has pleaded that the deceased was working as Assistant Grade-III in Health Department of C.G. State Government and used to earn Rs.25,000/- per month. The claimant has produced the salary slip (Ex.P-16) to prove that the gross wages of the deceased was Rs.24,165/- at the time of incident. Therefore, the income taken by the Tribunal i.e., Rs.24,165/- per month and Rs. 2,89,980/- per annum cannot be said to be on lower side. The Tribunal added 50% towards future prospects, bringing the total annual income to Rs. 4,34,970/-. Since the deceased was aged about 26 years and was unmarried, a 50% (one-half) deduction was applied for personal expenses, and a multiplier of 17 was adopted. For the Financial Year 2020-2021 (Assessment Year 2021-2022), individuals with a total taxable income up to Rs. 5,00,000/- received a tax rebate under Section 87A of the Income Tax Act. Therefore, the decision not to deduct tax from Rs. 4,34,970/- is legally sustainable. Further the amounts awarded under the other conventional heads i.e., Rs.16,500/- for loss of estate; Rs. 16,500/- for funeral expenses and

Rs.44,000/- for loss of consortium cannot be said to be inadequate.

8. Thus the assessment of compensation by the Tribunal was just, proper, and in strict conformity with Supreme Court decisions rendered in ***National Insurance Company Ltd. v. Pranay Sethi*** reported in (2017) 16 SCC 680, ***Sarla Verma Vs. Delhi Transport Corporation*** (2009) 6 SCC 121 and ***Magma General Insurance Co. Ltd v. Nanu Ram @ Chuhru Ram*** (2018) 18 SCC 130,

9. In view of the above discussion, I do not find any infirmity in the impugned award passed by the Tribunal warranting interference by this Court in this appeal.

10. Accordingly, this appeal is **dismissed**.

Sd/-

Sanjay Kumar Jaiswal
Judge