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IN THE HIGH COURT OF DELHI AT NEW DELHI

MAC.APP. 123/2021

NATIONAL INSURANCE COMPANY LTD Appellant
Through Mr. Amit-Kumar Singh, Advocate.

versus

SMT SAVITA DEVI & ORS. Respondent
Through Mr. Manish Maini, Advocate for R-1
to R-4.

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER
13.09.2021

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CM. APPL. 23581/2021

1. Respondents No.1 to 4 seek a direction to the appellant/insurance company to deposit the deficit amount after deducting 10% TDS instead of 20% TDS.
2. It is pointed out by learned counsel for respondents that the appellant has deposited 20% amount with the income tax authorities without mentioning the Permanent Account Number (PAN) of the claimant because of which, they would not be in a position to get the credit/refund of the tax amount deposited.
3. Learned counsel further submits that the in Form V, reflected in the impugned order, the Permanent Account Number of the claimant has not been mentioned by the Tribunal.

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4. Issue notice. Notice is accepted by learned counsel for the appellant. Learned counsel for the appellant submits the Permanent Account Number of the claimant was not available and as such the insurance company has deposited the entire amount with the Tribunal after deducting 20% towards the Tax Deducted at Source and deposited the said amount in the name of the claimant with the tax authorities.

5. Learned counsel submits that since the Permanent Account Number has now been made available, rectification of Form 16A shall be done with the tax authorities and a fresh Form 16A shall be provided to the claimant.

6. Let the needful be done within a period of four weeks and corrected Form 16A be provided to learned counsel appearing for respondents No.1 to 4.

7. It is noticed that particulars required to be filled in Form V, particularly items 21 and 22, refer to PAN card of the claimant.

8. A general direction is accordingly issued to all the Motor Accident Claims Tribunals to mention the PAN number, if available, in the form V of the Modified Claims Tribunal Agreed Procedure. in the final judgment

9. Registry is directed to circulate this order to all the Motor Accident Claim Tribunals for the purposes of compliance.

10. Application is disposed of in the above terms.

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1. List on 18.01.2022.
2. Parties shall file their brief note of submissions.

SEPTEMBER 13, 2021/NA

Sd
SANJEEV SACHDEVA, J

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