



**REPORTABLE**

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO. \_\_\_\_\_ OF 2026**  
(Arising out of SLP(C) No. 27220 of 2024)

**RASHMIREKHA TRIPATHY  
AND ANR. ... APPELLANT(S)**

**VERSUS**

**THE BRANCH MANAGER (LEGAL CLAIMS),  
SRIRAM GENERAL INSURANCE  
COMPANY LIMITED AND ORS. ... RESPONDENT(S)**

**J U D G M E N T**

**SANJAY KAROL, J.**

1. Leave granted.

2. This appeal is directed against the judgment and order dated 25.04.2024 passed in MACA No. 452 of 2023 by the High Court of Orissa at Cuttack, which, in turn was preferred against the order dated 24.02.2023 in MAC Case No. 92/2019 by the Motor Accident Claims Tribunal<sup>1</sup>, Behrampur<sup>2</sup>.

3. The brief facts giving rise to this appeal are that on 29.05.2018, the deceased, namely Mr. Manoranjan Pandey, aged 39 years, was travelling from Behrampur to Bhubaneswar in his vehicle bearing registration number OD-02H-7929. Near Kaliabali Chakka on the National Highway, the offending vehicle, a truck bearing registration number AP-05TD-2112, being driven in a rash and negligent manner, struck the vehicle of the deceased. As a result of the said accident, he suffered injuries and passed away during treatment.

4. In connection with the same, an FIR came to be registered at Chamakhandi Police Station, bearing number Case No. 55/2018, under Sections 279, 337, 338, 304-A of the Indian Penal Code, 1860.

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<sup>1</sup> Hereinafter 'MACT'.

<sup>2</sup> Hereinafter 'the Tribunal'.

5. An application seeking compensation was filed by the claimant-appellants, being the legal representatives of the deceased, before the Tribunal under Section 166 of the Motor Vehicle Act, 1988, to the tune of Rs.2,25,00,000/-. It was stated therein that the deceased was running his own construction business and earning Rs. 15,00,000/- per annum. He was the sole breadwinner of his family.

6. The Tribunal, *vide* its order dated 24<sup>th</sup> February, 2023, held Respondent No.2, Insurance Company, liable to pay a compensation of Rs. 2,27,00,064/- along with 6% interest per annum, to the claimant-appellants from the date of filing of the claim petition i.e., from 7<sup>th</sup> May 2019. The income of the deceased was ascertained as Rs. 15,00,000/- per annum considering his Income Tax Return<sup>3</sup> for the Assessment Year<sup>4</sup> 2018-19. A deduction of 1/3rd was made considering 3 dependents and a multiplier of '16' was applied, considering the age of the deceased. The Tribunal further awarded compensation towards conventional heads, in accordance with law.

7. Aggrieved thereof, Respondent No. 2 the Insurance Company filed an appeal before the High Court seeking reduction in compensation awarded by the Tribunal. It was submitted therein that

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<sup>3</sup> Hereinafter 'ITR'.

<sup>4</sup> Hereinafter 'AY'.

the Tribunal erred in computing the income of the deceased and applied the wrong multiplier, as the age of the deceased was 39 as per his PAN card.

**8.** The High Court, *vide*, the impugned judgment, allowed the appeal and reduced the compensation awarded by an amount of Rs. 39,24,914/- to Rs. 1,87,75,150/- along with 6% interest per annum. The Court reduced his annual income as Rs. 13,33,226/-. For this purpose, the Court took the average of the previous two ITRs which were on record, instead of only the previous ITR, which was taken into consideration by the Tribunal. Furthermore, the Court applied a multiplier of 15.

**9.** Dissatisfied, the claimant-appellants are now before us. The significant ground of challenge taken is that the Courts below, have erred in assessing the income of the deceased.

**10.** We have heard the learned counsel for the parties.

**11.** The issue which arises before this Court is whether for assessing the annual income of a deceased person or claimant under the Motor Vehicles Act 1988, the ITRs for the previous year is

appropriate or average of the past two/three years is to be taken into consideration?

**12.** In view of the importance of the issue involved, *vide* order dated 07.02.2025, this Court appointed Mr. J.R. Midha, learned senior counsel and Mr. Salil Paul, learned counsel as *amicus curiae*, both experts in this field, to assist in this matter.

**13.** Mr. J.R. Midha, learned senior counsel, has submitted that there is no uniformity in the principles relating to the computation of annual income on the basis of ITRs. Some Courts take the average of the last three years, whereas some Courts take the last return filed to assess the income of the deceased. He further submitted that while the ITR is the *prima facie* evidence of the deceased's income, it does not always reflect the true income of the deceased. Factors such as business income pattern, growth pattern and nature of business<sup>5</sup> also warrant consideration. Moreover, in cases where the ITR has been filed after the death, it would be appropriate to call for the ITRs for the past three years along with balance sheets of the concerned person/entity.

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<sup>5</sup> Nature of business would also include businesses and professions where negative income in the initial years is common and does not reflect the true financial standing of the individual.

14. Mr. Salil Paul, learned *amicus curiae* has submitted that this Court in *ICICI Lombard General Insurance Co. Ltd. v. Ajay Kumar Mohanty and Anr.*<sup>6</sup> relied upon the average income of the ITRs for the previous three years to compute the income of the claimant therein.

15. At the outset, we must reiterate that it is settled law that the objective behind the claim process in the Motor Vehicles Act 1988 is to grant ‘*just and fair compensation*’. Recently, a two-judge Bench of this Court in *V. Pathmavathi and Ors. v. Bharthi Axa General Insurance Co. Ltd. and Anr.*<sup>7</sup> had succinctly summarised this position and observed:

“12. We ought to remind ourselves, at the outset, that when an individual dies as a result of a fatal road accident and his distressed dependents apply for compensation either from the owner of the vehicle responsible for the death or the insurance company with whom such vehicle is insured, no amount of money can truly compensate for the loss. Compensation is nothing but a rough estimate, being a token attempt to ease the financial burden on the dependents. Take consortium, for example. It is impossible to put a price on the loss of a loved one's companionship. Spousal, filial or parental compensation are all about acknowledging the emotional void but the payout can never be more than

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<sup>6</sup> (2018) 3 SCC 686.

<sup>7</sup> 2026 SCC OnLine SC 158.

a rough approximation. It is like trying to measure the immeasurable. Considering the income of the deceased, the needs of his dependents and the emotional toll of the loss, the best that can be ensured is that the compensation is fair and reasonable, without being either arbitrary or niggardly. This would be in accord with the foundational principle governing the determination of “just compensation” under Section 168 of the Act.

**13.** In *Reshma Kumari v. Madan Mohan* [(2013) 9 SCC 65], a three-Judge Bench of this Court held that the purpose of award of compensation under section 166 read with section 168 of the Act is to place the distressed dependents of the victim of a fatal road accident, if the victim had been the sole bread earner, in almost the same position financially if he lived his natural span of life. It is obviously not intended to put such distressed dependents in a better financial position in which they would otherwise have been if the accident had not occurred. At the same time, the determination of compensation is not an exact science and the exercise involves an assessment based on estimation and conjectures, here and there, as many imponderable factors and unpredictable contingences have to be taken into consideration. Obviously, award of damages in each case would depend on the particular facts and circumstances of the case but the element of fairness in the amount of compensation so determined is the ultimate guiding factor.”

(emphasis supplied)

**16.** Similarly, another two-judge Bench of this Court in *Anant v. Pratap and Anr.*<sup>8</sup>, had expounded that ‘*the purpose of compensation*

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<sup>8</sup> (2018) 9 SCC 450.

*under the Motor Vehicles Act is to fully and adequately restore the aggrieved to the position prior to the accident.'*

**17.** In the considered view of this Court, there can be no hard and fast formula for computing the annual income of a deceased person/claimant. ITRs being a statutory document are an important reference point when it comes to assessing one's income, for the purposes of compensation under the Motor Vehicle Act.

**18.** We find force in the submission put forth by Mr. J.R Midha, learned senior counsel. There must be a bifurcation made between salaried individuals and self-employed individuals when it comes to assessment of annual income. In our view, for salaried individuals, only the ITR of the previous year will be sufficient for showcasing the annual income from salary. The reason for considering only the preceding year is that the financial impact of promotions is significant and may be reflected in the ITR for only that year. A situation may also arise whereby the deceased/claimant might not have completed a year in the promoted position before the accident or might not have filed ITR for such period. In such cases the Court concerned shall take reference to the promotion letter and other corroboratory financial statements.

**19.** When it comes to self-employed / individuals carrying out their own business, in our view, the average of the income specified in the ITRs of up to the previous three years is to be taken as a reference point for assessment of annual income from their business. There may also be a scenario where only one or two ITRs have been filed. Given such scenarios and the fluctuation of income in these professions, surrounding circumstances are also to be taken into consideration. These would include:

- a) The nature of the business (including geographic location, category etc.);
- b) Growth pattern of the business and impact of death on the business;
- c) Potential growth of business (for instance certain businesses are capital intensive at the outset and are profitable at scale/in the future);
- d) Negative income (certain businesses may require losses in the initial years, which may not reflect the true financial standing); and
- e) Any other relevant factor relating to the business.

**20.** The date when the ITRs are filed would also become a relevant consideration, as there may be scenarios where inflated

income is showcased after death/injury. In these circumstances, the surrounding factors of the business would become more relevant. However, if sufficiently supported by financial statements, such ITRs may also be taken into consideration.

**21.** Coming to the facts at hand, the claimant-appellants have brought on record two ITRs for AY 2017-18 and AY 2018-19, whereby the annual income of the deceased is Rs. 11,59,882/- and Rs.15,06,571/- respectively.

**22.** The High Court took the average of these two years to assess the annual income of the deceased as Rs. 13,33,226/-. There was no reference made to other factors relating to the nature of business. It is borne from the record that the deceased was running his own construction business. Therefore, with a view to awarding just and fair compensation, we fix his annual income as Rs. 14,00,000/-. In view thereof, the compensation payable to the claimant-appellants would be as follows:

## CALCULATION OF COMPENSATION

Compensation Heads	Amount Awarded	In Accordance with:
Yearly Income	Rs.14,00,000/-	
Future Prospects (40%) (Age being 39)	14,00,000/- + 5,60,000/- = Rs.19,60,000/-	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680 <i>Para 37, 39, 41, 42 and 59.4</i>
Deduction (1/3)	19,60,000 – 6,53,333 = Rs.13,06,667/-	
Multiplier (15)	13,06,667 x 13 = Rs.83,82,582/-	
Loss of Income of the Deceased	<b>Rs.1,96,00,005</b>	
Loss of Estate	<b>Rs.18,150/-</b>  (10% increase)	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680 <i>Para 59.8</i>
Loss of Funeral Expenses	<b>Rs.18,150/-</b>  (10% increase)	
Loss of Consortium	48,400 X 3  (10% increase)	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680

	= Rs. 1,45,200/-	<i>Para 59.8</i> <b><i>United India Insurance Co. Ltd. v. Satinder Kaur,</i></b> (2021) 11 SCC 780 <i>Para 37.12</i> <b><i>Rajwati alias Rajjo and Ors v. United India Insurance Company Ltd. and Ors.</i></b> 2022 SCC Online SC 1699 <i>Para 34</i>
<b>Total</b>	<b>Rs.1,97,81,505</b>	

Thus, the difference in compensation would be as under:

<b>MACT</b>	<b>High Court</b>	<b>This Court</b>
Rs.2,27,00,064/-	Rs.1,87,75,150/-	Rs.1,97,81,505/-

**23.** The Civil Appeal is allowed in the aforesaid terms. The impugned award dated 24.02.2023 passed in M.A.C. Case No. 92 of 2019 by MACT, Behrampur, as modified by the High Court of

Orissa at Cuttack *vide* the impugned order dated 25.04.2024 in MACA No. 452 of 2023, stands modified accordingly. Interest on the enhanced amount is to be paid, as awarded by the Tribunal.

24. The amount be directly remitted into the bank account of the claimant-appellants. The particulars of the bank account are to be immediately supplied by the learned counsel for the appellants to the learned counsel for the respondents. The amount be remitted positively within a period of four weeks thereafter.

25. Pending application(s), if any, shall stand disposed of.

.....**J.**  
(SANJAY KAROL)

.....**J.**  
(NONGMEIKAPAM KOTISWAR SINGH)

**New Delhi**  
**July 1, 2026**

**NON-REPORTABLE**

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(Arising out of SLP(C) No. 3088 of 2025)

**RAJANI & ORS.**

**... APPELLANT(S)**

**VERSUS**

**MUKESH & ORS.**

**... RESPONDENT(S)**

**J U D G M E N T**

**SANJAY KAROL, J.**

1. Leave granted.
2. The appeal is directed against the judgment and order dated 24.09.2024 passed in Miscellaneous Appeal No. 1832 of 2022 by the High Court of Madhya Pradesh at Indore, which, in turn was preferred against the order dated 19.01.2022 in Claim

Case No. 92/2019 by the Motor Accident Claims Tribunal<sup>1</sup>, Manawar<sup>2</sup>.

3. The brief facts giving rise to this appeal are that on 08.01.2017, the deceased namely Sushil, then aged 49 years, was proceeding along with two others from Indore towards Manawar, in a vehicle bearing registration number MP 11 CC 2555, when the offending vehicle, a dumper bearing registration number MP 09 HG 9690 being driven by Respondent No. 1, dashed into the vehicle of the deceased from the opposite side in a rash and negligent manner. Consequently, the deceased lost his life on the spot due to serious injuries suffered on his head, chest and other parts of the body.

4. An application seeking compensation<sup>3</sup> was filed before MACT, Manawar, Dhar, Madhya Pradesh under Section 166 of the Motor Vehicles Act, 1988 by the claimant-appellants, being his legal representatives, seeking compensation to the tune of Rs. 2,41,00,000/-, stating therein that deceased was conducting business as an Insurance Agent and was the sole breadwinner of the family. It was stated therein that he used to earn Rs. 1,50,000/- per month.

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<sup>1</sup> Hereinafter 'MACT'.

<sup>2</sup> Hereinafter 'the Tribunal'.

<sup>3</sup> Claim Case No. 141/17.

5. The Tribunal awarded an amount of Rs. 49,77,000/-, *vide* award dated 19.01.2022, along with interest at the rate of 9% per annum from the date of filing of the claim petition. The Tribunal assessed the income of the deceased as Rs. 40,000/- per month.

6. Being aggrieved thereof, the claimant-appellants filed an appeal before the High Court of Madhya Pradesh at Indore, seeking enhancement of the amount of compensation awarded by the Tribunal.

7. The High Court *vide* the impugned order dated 24.09.2024 in Misc. Appeal No. 1832 of 2022 enhanced the total compensation payable by Rs. 26,32,500/-, to a total amount of Rs. 76,09,500/-. The monthly income of the deceased was enhanced to Rs. 62,500/-.

8. Yet dissatisfied, the claimant-appellants are now before us. The significant point of challenge is that the compensation awarded is inadequate, warranting interference in accordance with law.

9. Keeping in view the principles laid down by this Court in **Rashmirekha Tripathy and Anr. v. The Branch Manager**

**(Legal Claims), Sriram General Insurance Company Limited and Ors<sup>4</sup>**, we proceed to examine the issue at hand.

**10.** In the considered view of this Court, the High Court erred by taking the average income of the last four ITRs. Given that the deceased was working as an Insurance Agent, it is completely plausible that there was a hike in his income in a certain financial year, dependent on performance. The same would not become a reason to take an additional ITR into consideration for the purposes of computation of his annual income.

**11.** Upon a perusal of the ITRs on record, the income of the deceased for the AY 2015-16 stood at Rs. 4,03,180/-. For AY 2016-17, it stood at Rs. 9,59,665/- and for the previous AY 2017-18, it stood at Rs.7,00,559/-. Therefore, taking into consideration the average of these previous three years and the nature of profession of the deceased, his annual income is assessed as Rs.6,87,802/-.

**12.** In view of the aforesaid, the compensation now payable to the appellants would be recalculated as under:

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<sup>4</sup> C.A. @ SLP (C) No. 27220 of 2024.

## CALCULATION OF COMPENSATION

Compensation Heads	Amount Awarded	In Accordance with:
Yearly Income	Rs.6,87,802/-	
Future Prospects (25%) ( <i>Age being 49</i> )	6,87,802 + 1,71,950 = Rs.8,59,752/-	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680 <i>Para 37, 39, 41, 42 and 59.4</i>
Deduction (1/4)	8,59,752 – 2,14,938 = Rs.6,44,824/-	
Multiplier (13)	6,44,824 X 13 = Rs.83,82,582/-	
Loss of Income of the Deceased	<b>Rs.83,82,582/-</b>	
Loss of Estate	<b>Rs.18,150/-</b>  (10% increase)	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680 <i>Para 59.8</i>
Loss of Funeral Expenses	<b>Rs.18,150/-</b>  (10% increase)	
Loss of Consortium	48,400 X 6  (10% increase)  <b>= Rs. 2,90,400/-</b>	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680 <i>Para 59.8</i>  <i>United India Insurance Co. Ltd. v. Satinder Kaur,</i> (2021) 11 SCC 780 <i>Para 37.12</i>  <i>Rajwati alias Rajjo and Ors v. United India</i>

		<i>Insurance Company Ltd. and Ors. 2022 SCC Online SC 1699 Para 34</i>
<b>Total</b>	<b>Rs.87,09,282</b>	

Thus, the difference in compensation is as under:

<b>MACT</b>	<b>High Court</b>	<b>This Court</b>
Rs.49,77,000/-	Rs. 76,09,500/-	Rs.87,09,282/-

**13.** The Civil Appeal is allowed in the aforesaid terms. The impugned award dated 19.01.2022 passed in Claim Case No. 141/17 by the MACT, Manawar as modified by the High Court of Madhya Pradesh at Indore *vide* the impugned order dated 24.09.2024 in Miscellaneous Appeal No. 1832 of 2022, stands modified accordingly. Interest on the enhanced amount is to be paid, as awarded by the Tribunal.

**14.** The amount be directly remitted into the bank account of the claimant-appellants. The particulars of the bank account are to be immediately supplied by the learned counsel for the appellants to the learned counsel for the respondents. The amount be remitted positively within a period of four weeks thereafter.

15. Pending application(s), if any, shall stand disposed of.

.....J.  
(SANJAY KAROL)

.....J.  
(NONGMEIKAPAM KOTISWAR SINGH)

**New Delhi**  
**July 1, 2026**



Case No. 155/2017 by the Motor Accident Claims Tribunal<sup>1</sup>, Mandsaur<sup>2</sup>.

3. The brief facts giving rise to this appeal are that on 15.06.2015, the deceased namely Krishnavallabh, then aged 28 years, was travelling from Sakhtali to Barkheda, on his motorcycle. On the main road, near Miriyakhedi nai abadi, the offending vehicle bearing registration number MP 43 C 8969, struck the motorcycle at a very high speed, in a rash and negligent manner. As a result of the injuries suffered, the deceased passed away during treatment.

4. In connection thereof, an FIR came to be registered<sup>3</sup> under Section 304A of the Indian Penal Code against the driver being Respondent No. 1 herein.

5. An application was filed under Section 166 of the Motor Vehicles Act, 1988 before the MACT, Mandsaur, Madhya Pradesh, on behalf of the claimant-appellants being the legal representatives of the deceased. A compensation amount of Rs. 90,25,000/- was claimed. It was stated therein that the deceased was running his own grocery business and had an annual income

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<sup>1</sup> Hereinafter 'MACT'.

<sup>2</sup> Hereinafter 'the Tribunal'.

<sup>3</sup> Crime No. 255/2015.

of Rs. 5,00,000/-. Furthermore, he was the sole breadwinner of the family.

6. The Tribunal *vide* its award dated 20.12.2017 in MACT No. 155/2017 awarded an amount of Rs. 15,36,560/- to the claimant-appellants along with 7% interest from the date of filing of the claim petition. The Tribunal assessed the monthly income of the deceased as Rs. 7,000/- on the basis of the net profit from the ITR of the previous year. The Tribunal further awarded compensation towards conventional heads, in accordance with law.

7. Aggrieved thereof, the claimant-appellants preferred an appeal before the High Court of Madhya Pradesh at Indore. The significant ground of challenge taken was that the Tribunal erred in assessing the monthly income of the deceased, by not considering the average of the previous ITRs filed by him.

8. The High Court *vide* the impugned judgment dated 30.07.2024 in Misc. Appeal No. 1932 of 2018, allowed the appeal and enhanced the compensation payable by an amount of Rs. 23,04,920/- to a total compensation of Rs. 38,40,850/-. The High Court assessed his monthly income as Rs. 16,750/- per month, on the basis of the average income in his ITRs for AY 2012-13 and AY 2013-14. Two ITRs which were filed after the

death of the deceased, were excluded for the purposes of this assessment.

9. Still dissatisfied, the claimant-appellants are now before us. The point of challenge raised is that the High Court has erroneously excluded the two recent ITRs for the purposes of computation of income.

10. Keeping in view the principles laid down by this Court in **Rashmirekha Tripathy and Anr. v. The Branch Manager (Legal Claims), Sriram General Insurance Company Limited and Ors<sup>4</sup>**, we proceed to examine the issue at hand.

11. It cannot be disputed that this is a case where the claimant-appellants have filed ITRs for the AY 2014-15 and 2015-16 after the death of the deceased. The annual income has been shown as Rs. 2,35,881/- and Rs. 4,98,671/-, respectively. Whether these figures have been unduly enhanced have to be seen from surrounding financial statements, which this Court does not have the benefit of. At this stage, it also not in the interest of justice for the matter to be remanded.

12. It is a matter of record that the deceased was running his own wholesale grocery store. Considering the ITRs available on

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<sup>4</sup> C.A. @ SLP (C) No. 27220 of 2024.

record and the nature of his profession, we deem it appropriate to fix the annual income of the deceased as Rs. 3,25,000/-.

**13.** In view of the aforesaid, the compensation now payable to the appellants would be recalculated as under:

### CALCULATION OF COMPENSATION

Compensation Heads	Amount Awarded	In Accordance with:
Yearly Income	Rs.3,25,000/-	
Future Prospects (40%) ( <i>Age being 28</i> )	3,25,000 + 1,30,000 = Rs.4,55,000/-	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680 <i>Para 37, 39, 41, 42 and 59.4</i>
Deduction (1/4)	4,55,000 – 1,13,750 = Rs.3,41,250/-	
Multiplier (17)	3,41,250 x 17 = Rs.58,01,250/-	
Loss of Income of the Deceased	<b>Rs.58,01,250/-</b>	
Loss of Estate	<b>Rs.18,150/-</b>  (10% increase)	<i>National Insurance Co. Ltd. v. Pranay Sethi</i> (2017) 16 SCC 680 <i>Para 59.8</i>
Loss of Funeral Expenses	<b>Rs.18,150/-</b>  (10% increase)	
Loss of Consortium	48,400 X 5	<i>National Insurance Co. Ltd. v. Pranay Sethi</i>

	(10% increase)  = <b>Rs.2,42,000/-</b>	(2017) 16 SCC 680 <i>Para 59.8</i> <b>United India Insurance Co. Ltd. v. Satinder Kaur,</b> (2021) 11 SCC 780 <i>Para 37.12</i> <b>Rajwati alias Rajjo and Ors v. United India Insurance Company Ltd. and Ors.</b> 2022 SCC Online SC 1699 <i>Para 34</i>
<b>Total</b>	<b>Rs.60,79,550</b>	

Thus, the difference in compensation is as under:

<b>MACT</b>	<b>High Court</b>	<b>This Court</b>
Rs.15,36,560/-	Rs. 38,40,850/-	Rs.60,79,550/-

**14.** The Civil Appeal is allowed in the aforesaid terms. The impugned award dated 20.12.2017 passed in MACT Case No. 155/2017 by the MACT, Mandsaur as modified by the High Court of Madhya Pradesh at Indore *vide* the impugned order dated 30.07.2024 in Misc. Appeal No. 1932 of 2018, stands

modified accordingly. Interest on the enhanced amount is to be paid, as awarded by the Tribunal.

**15.** The amount be directly remitted into the bank account of the claimant-appellants. The particulars of the bank account are to be immediately supplied by the learned counsel for the appellant to the learned counsel for the respondent. The amount be remitted positively within a period of four weeks thereafter.

**16.** Pending application(s), if any, shall stand disposed of.

.....**J.**  
**(SANJAY KAROL)**

.....**J.**  
**(NONGMEIKAPAM KOTISWAR SINGH)**

**New Delhi**  
**July 1, 2026**