

**HIGH COURT OF MADHYA PRADESH (DESIGNATION OF SENIOR
ADVOCATES) RULES, 2018
(UNDER RULES 10)**



- (1) Name :- **RAMESH PRASAD GUPTA**
- (2) Qualification :- **B.Sc. LI.B.**
- (3) Date of Birth :- **12TH AUGUST, 1957**
- (4) Permanent address :- **202, PRERNA KUNJ, NEAR ANANDA HOSPITAL, JINSI ROAD NO. 3, LASHKAR, GWALIOR 474001 (M.P.)**
- (5) Address to which communications are to be sent :- **---DO--**
- (6) Name of Bar Council and Date of enrollment as an advocate :- **STATE BAR COUNCIL OF MADHYA PRADESH, JABALPUR**
- (7) Number in the roll of advocates maintained by the State Bar Council:- **MP/298/1981**
- (8) Whether he/she is/was a member of any association of lawyers? If so the details :- **HIGH COURT BAR ASSOCIATION, GWALIOR**
- (9) Number of years, name of place and Court(s) where practiced:- **Practicing since 1981 in the High Court of Madhya Pradesh Bench at Gwalior, District and Sessions Court, Gwalior and District Consumer Dispute Redressal Forum, Gwalior**
- (10) Specialization in any field of law such as Constitutional Law, Civil Law, Criminal Law, Service/Labour Law, Arbitration Law, Corporate Law, Family Law, Human Rights, Public Interest Litigation, International Law, Law relating to Women, Inter-state Water Disputes etc. If so, details :- **Motor Accident Claim Cases, Constitutional Law and Criminal Law**
- (11) Whether a junior to any lawyer(s) at present? If so, the details :- **NO**
- (12) Whether any junior lawyer is practicing with him? If so, names of such lawyers and the period :- **Yes**
- (i) **K.R. Dhakad (MP/506/2011)**
- (ii) **Vipul Bilgaiya (MP/2228/2011)**
- (iii) **Bhagwan Singh Dhakad (MP/991/2012)**
- (iv) **Saket Chhirolioya (MP/4453/2022)**

- (13) Whether he/she is an assesses under the Income Tax Act in respect of professional income? If so, details of income assessed for the last three years accompanied by a copy of the Permanent Account Number Card:-
PAN No. ACDPG2195B, Income Tax returns of last three years attached herewith.
- (14) Whether he/she is/was in the panel of the State of Central Government of whether holds any office under the State or Central Government:
NONE
- (15) (a) Reference to any important matter in which appeared and rendered assistance:-
 (i) **2004 (1) JLJ 110 (FB) Jugal Kishore vs. Ramlesh Devi**
 (ii) **2005 (1) JLJ 15 Sushila Bhadoria vs. MPSRTC**
 (iii) **2007 (3) MPHT 103 (Constitution Bench) National Insurance Company vs. Shrikant**
- (b) Reported judgments in which the concerned Advocate(s) had appeared in last five years and rendered assistance:-
 (i) **2004 (1) JLJ 110**
 (ii) **2005 (1) JLJ 15**
 (iv) **2007 (3) MPHT 103**
 (v) **W.P. No. 27980/2023 Nikita Bansal vs. State of M.P.**
 (vi) **W.P. No. 12411/2021 Varsha Rathore vs. State of M.P.**
 (vii) **M.A. No. 418/2009 Reliance General Insurance Co. Ltd. vs. Smt. Durga Devi**
 (viii) **MCRC No. 28266/2020 Sonu Kirar vs. State of M.P.**
 (ix) **M.A. No. 779/2015 Reliance General Insurance Co. Ltd. vs. Smt. Pushpa Devi**
 (x) **M.A. No. 1525/2009 Smt. Versha vs. Dyaldas Motwani**
- (16) Whether he/she has written any book on law or made any contribution to a law publication or journal? If so, the details:- -----
- (16a) Whether he/she has/had teaching assignments or delivers/delivered guest courses delivered at Law Schools? If yes, details
- (17) Whether he/she attended or participated in any seminar/conference relating to law:-
Yes, attended many conferences and seminars on various legal issues.
- (18) Whether he/she is/was connected with any faculty of law:- -----

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- (19) Whether any application for designation as senior advocate had been made in the past to the High Court of Madhya Pradesh or any other Court? If so, when and with what result:- **NEVER**
- (20) Whether ordinarily practicing within the jurisdiction of the High Court of Madhya Pradesh:- **YES**
- (21) Whether he/she has ever been personally involved in any civil or criminal litigation or contempt proceedings or any disciplinary proceedings against him by the Bar Council. If so the details thereof:- -----
- (22) Details of participation in pro-bono work:- **Provide free legal aid under various campaign.**
- (22a) Details of five best synopses filed by advocate concerned:-
- (23) Other information/particulars, if any, including legal services and as Legal and counsel: -
- (24) Details of services rendered by way of legal services, mediation work, other para-legal activities, assistance rendered to various administrative committees of the High Court, etc.: -----

Date: 12.04.2024



Signature of the Advocate

Ramesh Prasad Gupta

Mobile No. **9826492363**

इंजिन ऑफ मध्य प्रदेश



प्रमाण-पत्र

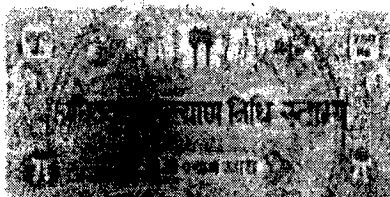
स्टेट बार कौंसिल ऑफ मध्य प्रदेश

एतद् द्वारा प्रमाणित करती है कि

श्री रोमा प्रसाद गुप्ता
आत्मज श्री भैया लाल गुप्ता [गजातिपरा]

को एडवोकेट के रूप में स्वीकृत कर एडवोकेट्स एक्ट १९६१
(अधिनियम क्रमांक २५ सन् १९६१) की धारा १७ के अधीन
उनका नाम स्टेट बार कौंसिल की एडवोकेट सूची के
क्रमांक म. प्र. २९८/१९८१ पर अंकित किया गया है।

आज मिति ७ भाद्रपद शक संवत् २०५२ तदनुसार
दिनांक १८ जुलाई सन् १९९५ ई० को स्टेट बार
कौंसिल के आदेशानुसार मेरे हस्ताक्षराधीन प्रदत्त।




गणेश्वर सिंह
अध्यक्ष

स्टेट बार कौंसिल ऑफ मध्य प्रदेश

Acknowledgement Number:751862140270723

Date of filing : 27-Jul-2023*

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2023-24
PAN	ACDPG2195B		
Name	RAMESH PRASAD GUPTA		
Address	NEAR JANAK HOSPITAL, JINSI ROAD NO.3 , LASHKAR , GWALIOR , 18-Madhya Pradesh, 91-INDIA, 474001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	751862140270723
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,99,540
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	4,99,540
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
Income Tax Return submitted electronically on <u>27-Jul-2023 20:09:37</u> from IP address <u>49.43.41.92</u> and verified by <u>RAMESH PRASAD GUPTA</u> having PAN <u>ACDPG2195B</u> on <u>27-Jul-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7GY85XBINI</u> generated through <u>Aadhaar</u> OTP <u>mode</u>			
System Generated			
Barcode/QR Code			
ACDPG2195B0375186214027072381efc6733a5bcb0b1bf649f2bc3494f688fbb4da			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

PART A-BS - BALANCE SHEET AS ON 31ST DAY OF MARCH, 2023 OR AS ON THE DATE OF CLOSURE OF BUSINESS AS APPLICABLE OF THE PROPRIETARY BUSINESS OR PROFESSION

1	Proprietor's fund				
	a	Proprietor's capital	a	37,45,600	
	b	Reserve and surplus			
	i	Revaluation Reserve	bi	0	
	ii	Capital Reserve	bii	0	
	iii	Statutory Reserve	biii	0	
	iv	Any other Reserve	biv	0	
	v	Total(bi+bii+biii+biv)	bv	0	
	c	Total proprietor's fund(a+bv)	1c	37,45,600	
2	Loan funds				
	a	Secured loans			
	i	Foreign Currency Loans	ai	0	
	ii	Rupee Loans			
	A	From Banks	iiA	0	
	B	From others	iiB	0	
	C	Total (iiA + iiB)	iiC	0	
	iii	Total(ai+iiC)	aiii	0	
	b	Unsecured loans(including deposits)			
	i	From Banks	bi	0	
	ii	From others	bii	0	
	iii	Total (bi + bii)	biii	0	
	c	Total Loans Funds(aiii + biii)	2c	0	
3	Deferred tax liability			3	0
4	Advances				
	i	From persons specified in section 40A(2)(b) of the I.T. Act	4i	0	0
	ii	From Others	4ii	0	0
	iii	Total Advances(i+ii)	4iii	0	0
5	Sources of funds(1c + 2c + 3 +4iii)		5		37,45,600
1	Fixed Assets				

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	a	Gross: Block	1a	33,79,500
	b	Depreciation	1b	0
	c	Net Block (1a - 1b)		33,79,500
	d	Capital work-in-progress	1d	0
	e	Total (1c + 1d)	1e	33,79,500
2		Investments		
	a	Long-term investments		
	i	Government and other Securities- Quoted	ai	0
	ii	Government and other Securities- Unquoted	aii	0
	iii	Total (ai + aii)	aiii	0
	b	Short-term investments		
	i	Equity Shares, including share application money	bi	0
	ii	Preference Shares	bii	0
	iii	Debenture	biii	0
	iv	Total (bi + bii + biii)	biv	0
	c	Total investments(aiii+biv)	2c	0
3		Current assets, loans and advances		
	a	Current assets		
	i	Inventories		
	A	Stores/consumables including packing material	iA	0
	B	Raw materials	iB	0
	C	Stock-in-process	iC	0
	D	Finished Goods/Traded Goods	iC	0
	E	Total (iA + iB + iC + iD)	iE	0
	ii	Sundry Debtors	aii	13,250
	iii	Cash and Bank Balances		
	A	Cash-in-hand	iiiA	96,650
	B	Balance with banks	iiiB	0
	C	Total (iiiA + iiiB)	iiiC	96,650
	iv	Other Current Assets	aiv	2,56,200

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	v	Total current assets (iE + aii + iiiC + aiv)	av	3,66,100	
	b	Loans and advances			
	i	Advances recoverable in cash or in kind or for value to be received)	bi	0	
	ii	Deposits, loans and advances to corporates and others	bii	0	
	iii	Balance with Revenue Authorities	biii	0	
	iv	Total (bi + bii + biii)	biv	0	
	c	Total of current assets, loans and advances (av + biv)	3c	3,66,100	
	d	Current liabilities and provisions			
	i	Current liabilities			
	A	Sundry Creditors	iA	0	
	B	Liability for leased Assets	iB	0	
	C	Interest Accrued on above	iC	0	
	D	Interest accrued but not due on loans	iD	0	
	E	Total (iA + iB + iC + iD)	iE	0	
	ii	Provisions			
	A	Provision for Income Tax	iiA	0	
	B	Provision for leave encashment/Superannuation/Gratuity	iiB	0	
	C	Other Provisions	iiC	0	
	D	Total (iiA + iiB + iiC)	iiD	0	
	iii	Total (iE + iiD)	diii	0	
	e	Net current assets (3c - diii)	3e	3,66,100	
4	a	Miscellaneous expenditure not written off or adjusted	4a	0	
	b	Deferred tax asset	4b	0	
	c	Profit and loss account/Accumulated balance	4c	0	
	d	Total (4a + 4b + 4c)	4d	0	
5		Total, application of funds (1e + 2c + 3e + 4d)	5	37,45,600	
6		In case where regular books of account of business or profession are not maintained - (furnish the following information as on 31st day of March, 2023, in respect of business or profession)			
	a	Amount of total sundry debtors	6a	0	
	b	Amount of total sundry creditors	6b	0	

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c	Amount of total stock-in-trade	6c	0
d	Amount of the cash balance	6d	0



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PART A - MANUFACTURING ACCOUNT - MANUFACTURING ACCOUNT FOR THE FINANCIAL YEAR 2022-23 (FILL ITEMS 1 TO 3 IN A CASE WHERE REGULAR BOOKS OF ACCOUNTS ARE MAINTAINED, OTHERWISE FILL ITEMS 61 TO 65 AS APPLICABLE)

1	Debits to manufacturing account			
A	Opening Inventory			
	i	Opening stock of raw-material	i	0
	ii	Opening stock of Work in progress	ii	0
	iii	Total (i + ii)	Aiii	0
B	Purchases (net of refunds and duty or tax, if any)		B	0
C	Direct wages		C	0
D	Direct expenses(Di + Dii + Diii)		D	0
	i	Carriage inward	i	0
	ii	Power and fuel	ii	0
	iii	Other direct expenses	iii	0
E	Factory Overheads			
	I	Indirect wages	i	0
	II	Factory rent and rates	ii	0
	III	Factory Insurance	iii	0
	IV	Factory fuel and power	iv	0
	V	Factory general expenses	v	0
	VI	Depreciation of factory machinery	vi	0
VII	Total (i+ii+iii+iv+v+vi)		Evii	0
F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)		F	0
2	Closing Stock			
	i	Raw material	2i	0
	ii	Work-in-progress	2ii	0
	Total (2i +2ii)		2	0
3	Cost of Goods Produced - transferred to Trading Account (1F-2)		3	0

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PART A - TRADING ACCOUNT - TRADING ACCOUNT FOR THE FINANCIAL YEAR 2022-23 (FILL ITEMS 4 TO 12 IN A CASE WHERE REGULAR BOOKS OF ACCOUNTS ARE MAINTAINED, OTHERWISE FILL ITEMS 61 TO 65 AS APPLICABLE)

4	Revenue from operations			
A	Sales/Gross receipts of business (net of returns and refunds and duty or tax, if any)			
	i	Sale of goods	i	0
	ii	Sale of services	ii	0
	iii	Other operating revenues (specify nature and amount)		
	Sl. No.	Nature of other operating revenue	Amount	
	1	2	3	
		Total	Aiii	0
	iv	Total(i+ii+iiic)		0
B	Gross receipts from Profession			0
C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
	i	Union Excise duties	i	0
	ii	Service Tax	ii	0
	iii	VAT/ Sales tax	iii	0
	iv	Central Goods & Service Tax (CGST)	iv	0
	v	State Goods & Services Tax (SGST)	v	0
	vi	Integrated Goods & Services Tax (IGST)	vi	0
	vii	Union Territory Goods & Services Tax (UTGST)	vii	0
	viii	Any other duty, tax and cess	viii	0
	ix	Total (i + ii + iii + iv +v+ vi + vii + viii)	Cix	0
D	Total Revenue from operations (Aiv + B +Cix)		4D	0
5	Closing Stock of Finished Stocks		5	0
6	Total of credits to Trading Account (4D + 5)		6	0
7	Opening Stock of Finished Goods		7	0
8	Purchases (net of refunds and duty or tax, if any)		8	0
9	Direct Expenses (9i + 9ii + 9iii)		9	0

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i	Carriage inward	9i	0
ii	Power and fuel	9ii	0
iii	Other direct expenses		
Sl. No.	Nature of direct expenses	Amount	
1	2	3	
Total			0
10	Duties and taxes, paid or payable, in respect of goods and services purchased		
i	Custom duty	10i	0
ii	Counter veiling duty	10ii	0
iii	Special additional duty	10iii	0
iv	Union excise duty	10iv	0
v	Service Tax	10v	0
vi	VAT/ Sales tax	10vi	0
vii	Central Goods & Service Tax (CGST)	10vii	0
viii	State Goods & Services Tax (SGST)	10viii	0
ix	Integrated Goods & Services Tax (IGST)	10ix	0
x	Union Territory Goods & Services Tax (UTGST)	10x	0
xi	Any other tax, paid or payable	10xi	0
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x+10xi)	10xii	0
11	Cost of goods produced - Transferred from Manufacturing Account	11	0
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)	12	0
12a	Turnover from Intraday Trading	12a	0
12b	Income from Intraday Trading - transferred to Profit and Loss account	12b	0

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PART A - P & L - PROFIT AND LOSS ACCOUNT FOR THE FINANCIAL YEAR 2022 - 23 (FILL ITEMS 13 TO 60 IN A CASE WHERE REGULAR BOOKS OF ACCOUNTS ARE MAINTAINED, OTHERWISE FILL ITEMS 61 TO 65 AS APPLICABLE)

13	Gross profit transferred from Trading account (12+12b)	13	0
14	Other Income		
i	Rent	i	0
ii	Commission	ii	0
iii	Dividend Income	iii	0
iv	Interest Income	iv	0
v	Profit on sale of fixed assets	v	0
vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax(STT)	vi	0
vii	Profit on sale of other investment	vii	0
viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	0
ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	0
x	Agricultural Income	x	0
xi	Any other income (specify nature and amount)		
	Sl. No.	Nature	Amount
	1	2	3
		Liability Written Back	0
		Total	0
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)	14xii 0
15	Total of credit to profit and loss account (13 + 14 xii)	15	0
16	Freight Outward	16	0
17	Consumption of stores and spare parts	17	0
18	Power and Fuel	18	0
19	Rents	19	0
20	Repairs to building	20	0
21	Repairs to machinery	21	0
22	Compensation to employees		
	ii	Salaries and wages	22i 0
	ii	Bonus	22ii 0
	iii	Reimbursement of medical expenses	22iii 0
	iv	Leave encashment	22iv 0

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	v	Leave travel benefits	22v	0
	vi	Contribution to approved superannuation fund	22vi	0
	vii	Contribution to recognised provident fund	22vii	0
	viii	Contribution to recognised gratuity fund	22viii	0
	ix	Contribution to any other fund	22ix	0
	x	Any other benefits to employees in respect of which an expenditure has been incurred	22x	0
	xi	Total compensation to employees (22i+22ii+22iii+22iv+22v+22vi+22vii+22viii+22ix+22x)	22xi	0
	xii	Whether any compensation included in 22xi, paid to non-residents	xii	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		If yes, amount paid to non-residents	xilib	0
23		Insurances		
	i	Medical Insurance	23i	0
	ii	Life Insurance	23ii	0
	iii	Keyman's Insurance	23iii	0
	iv	Other Insurance including factory, office , car, goods, etc.	23iv	0
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)	23v	0
24		Workmen and staff welfare expenses	24	0
25		Entertainment	25	0
26		Hospitality	26	0
27		Conference	27	0
28		Sales promotion including publicity (other than advertisement)	28	0
29		Advertisement	29	0
30		Commission		
	i	Paid outside India, or paid in India to a non resident other than a company or a foreign company	i	0
	ii	To others	ii	0
	iii	Total (i + ii)	30iii	0
31		Royalty		
	i	Paid outside India, or paid in India to a non resident other than a company or a foreign company	i	0
	ii	To others	ii	0
	iii	Total (i + ii)	30iii	0

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32	Professional / Consultancy Fee / Fee for technical services		
	i Paid outside India, or paid in India to a non resident other than a company or a foreign company	i	0
	ii To others	ii	0
	iii Total (i + ii)	32iii	0
33	Hotel, boarding and Lodging	33	0
34	Traveling expenses other than on foreign traveling	34	0
35	Foreign traveling expenses	35	0
36	Coneyance expenses	36	0
37	Telephone expenses	37	0
38	Guest House expenses	38	0
39	Club expenses	39	0
40	Festival celebration expenses	40	0
41	Scholarship	41	0
42	Gift	42	0
43	Donation	43	0
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)		
	i Union excise duty	44i	0
	ii Service tax	44ii	0
	iii VAT/SaleTax	44iii	0
	iv Cess	4iv	0
	v Central Good and Service Tax (CGST)	44v	0
	vi State Good and Service Tax (SGST)	4vi	0
	vii Integrated Goods and Service Tax (IGST)	44vi	0
	viii Union Territory Goods and Service Tax (UTGST)	44viii	0
	ix Any other rate, tax, duty or cess incl STT and CTT	44ix	0
	x Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)	44x	0
45	Audit fee	45	0
46	Other expenses (specify nature and amount)	46	
	Sl. No.	Nature of Expense	Amount
	1	2	3

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47	iii	Total (i + ii)									46iii	0
Bad debts (specify PAN/Aadhaar no. of the person, if available, respect of whom aggregate amount of Bad Debt for amount of Rs. 1 lakh or more is claimed during the year and amount of bad debt)												
	Sl. No.	PAN of Person		Aadhaar Number of the Person							Amount	
	1	2		3							4	
	Total										0	
	ii	Others (more than Rs. 1 lakh or more) where PAN/ Aadhaar No. is not available, (provide name and complete address)										
	Sl. No.	Name	Flat / Door / Block No.	Name of Premises/ Building/V Illage	Road/Street/Post office	Area/Locality	Town/City /District	State Code	Country Code	PinCode	ZipCode	Amount
	1	2	3	4	5	6	7	8	9	10	11	12
	Total										0	
	iii	Other (amount less than Rs. 1 lakh)							47iii	0		
	iv	Total Bad Debt (47i+47ii+47iii)							47iv	0		
48	Provision for bad and doubtful debts							48	0			
49	Other provisions							49	0			
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)							50	0			
51	Interest											
	i	Paid outside India, or paid in India to a non resident other than a company or a foreign company							i	0		
	ii	To others							ii	0		
	iii	Total (i+ii)							51iii	0		
52	Depreciation and amortization							52	0			
53	Net profit before taxes (50- 51iii-52)							53	0			
54	Provision for current tax							54	0			
55	Provision for Deferred Tax							55	0			
56	Profit after Tax (53 - 54 - 55)							56	0			
57	Balance brought forward from previous year							57	0			
58	Amount available for appropriation (56+57)							58	0			
59	Transferred to reserves and surplus							59	0			
60	Balance carried to balance sheet in proprietor's account (58 - 59)							60	0			
61	Computation of presumptive Business income under section 44AD											
	Sl. No.	Name Of Business		Business Code							Description	
	1	2		3							4	

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

	i	Gross Turnover or Gross Receipts (ia+ib)		61i		0
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date		ia		0
	b	Any other mode		ib		0
	ii	Presumptive income under section 44AD (iia + iib)		61ii		0
	a	6% of 61ia, or the amount claimed to have been earned, whichever is higher		iia		0
	b	8% of 61ib, or the amount claimed to have been earned, whichever is higher		iib		0
62	Computation of presumptive Business income under section 44ADA					
	Sl. No.	Name of Business	Business Code	Description		
	1	2	3	4		
	i	Gross Receipts		62i		0
	ii	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher).		62ii		0
63	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
	Sl. No.	Name Of Business	Business Code	Description		
	1	2	3	4		
	Sl. No.	Registration No. of goods carriage	Wheather owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which good carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher
		(1)	(2)	(3)	(4)	(5)
	Total				0	0
	ii	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]		63ii		0
64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2022-23 in respect of business or profession-					
	i	For Assessee carrying on Business				
	a	Gros receipts (a1 + a2)		ja		0
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date		a1		0
	2	Any other mode		a2		0
	b	Gross profit		ib		0
	c	Expenses		ic		0
	d	Net profit		64i		0

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

	ii	For Assessee carrying on Profession		
	a	Gros receipts (a1 + a2)	ii a	13,47,650
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1	0
	2	Any other mode	a2	13,47,650
	b	Gross profit	ib	13,47,650
	c	Expenses	ic	7,38,600
	d	Net profit	64i	6,09,050
	iii	Total profit (64i + 64ii)	64iii	6,09,050
65	i	Turnover from speculative acitivity	65i	0
	ii	Gross Profit	65ii	0
	iii	Expenditure, if any	65iii	0
	iv	Net income from speculative activity(65ii- 65iii)	65iv	0

PART A-OI - OTHER INFORMATION (MANDATORY IF LIABLE FOR AUDIT UNDER SECTION 44AB, FOR OTHER FILL, IF APPLICABLE)

1	Method of accounting employed in the previous year	1	Mercantile
2	Is there any change in method of accounting	2	No
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a	0
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b	0
4	Method of valuation of closing stock employed in the previous year		
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	4a	
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	4b	
c	Is there any change in stock valuation method(Select).	4c	
d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	0
e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	0
5	Amounts not credited to the profit and loss account, being		

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2022-23

PAN	ACDPG2195B		
Name	RAMESH PRASAD GUPTA		
Address	NEAR JANAK HOSPITAL , JINSI ROAD NO.3 , LASHKAR , GWALIOR , 18-Madhya Pradesh , 91-INDIA , 474001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	161530750270722
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		4,99,320
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	4,99,320
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable / (-) Refundable (6-7)	8	0
	Accreted Income & Tax Details	Accreted Income as per section 115TD	9
Additional Tax payable u/s 115TD		10	0
Interest payable u/s 115TE		11	0
Additional Tax and interest payable		12	0
Tax and interest paid		13	0
(+) Tax Payable / (-) Refundable (12-13)		14	0

Income Tax Return submitted electronically on 27-Jul-2022 18:04:49 from IP address 49.36.24.30 and verified by RAMESH PRASAD GUPTA having PAN ACDPG2195B on 27-Jul-2022 using Electronic Verification Code XUDTIS46MI generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



ACDPG2195B03161530750270722281833b099ac233904cf98916e258a83ecd297df

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Part A-BS		BALANCE SHEET AS ON 31ST DAY OF MARCH,2022 OR AS ON THE DATE OF CLOSURE OF BUSINESS AS APPLICABLE OF THE PROPRIETARY BUSINESS OR PROFESSION			
SOURCES OF FUNDS	1	Proprietor's fund			
	a	Proprietor's capital		a	0
	b	Reserves & Surplus			
	i	Revaluation Reserve		bi	0
	ii	Capital Reserve		bii	0
	iii	Statutory Reserve		biii	0
	iv	Any other Reserve		biv	0
	v	Total (bi + bii + biii + biv)		bv	0
	c	Total proprietor's fund (a + bv)		1c	0
	2	Loan funds			
	a	Secured loans			
	i	Foreign Currency Loans		ai	0
	ii	Rupee Loans			
	A	From Banks		iiA	0
	B	From Others		iiB	0
	C	Total (iiA + iiB)		iiC	0
	iii	Total (ai + iiC)		aiii	0
	b	Unsecured loans (including deposits)			
	i	From Banks		bi	0
	ii	From others		bii	0
iii	Total (bi + bii)		biii	0	
c	Total Loan Funds (aiii + biii)		2c	0	
3	Deferred tax liability		3	0	
4	Sources of funds (1c + 2c +3)		4	0	
APPLICATION OF FUNDS	1	Fixed assets			
	a	Gross: Block		1a	0
	b	Depreciation		1b	0
	c	Net Block (a - b)		1c	0
	d	Capital work-in-progress		1d	0
	e	Total (1c + 1d)		1e	0
	2	Investments			
	a	Long-term investments			
	i	Government and other Securities - Quoted		ai	0
	ii	Government and other Securities - Unquoted		aii	0
	iii	Total (ai + aii)		aiii	0
	b	Short-term investments			
	i	Equity Shares, including share application money		bi	0
	ii	Preference Shares		bii	0
	iii	Debentures		biii	0
	iv	Total (bi + bii + biii)		biv	0
	c	Total investments (aiii + biv)		2c	0
	3	Current assets, loans and advances			
	a	Current assets			
	i	Inventories			
	A	Stores/consumables including packing material		iA	0
	B	Raw materials		iB	0
	C	Stock-in-process		iC	0
	D	Finished Goods/Traded Goods		iD	0
	E	Total (iA + iB + iC + iD)		iE	0
	ii	Sundry Debtors		aii	0
	iii	Cash and Bank Balances			
	A	Cash-in-hand		iiiA	0
	B	Balance with banks		iiiB	0
	C	Total (iiiA + iiiB)		iiiC	0
iv	Other Current Assets		aiv	0	
v	Total current assets (iE + aii + iiiC + aiv)		av	0	
b	Loans and advances				
i	Advances recoverable in cash or in kind or for value to be received		bi	0	

	ii	Deposits, loans and advances to corporates and others	bii	0
	iii	Balance with Revenue Authorities	biii	0
	iv	Total (bi + bii + biii)	biv	0
	c	Total of current assets, loans and advances (av + biv)	3c	0
	d	Current liabilities and provisions		
	i	Current liabilities		
	A	Sundry Creditors	iA	0
	B	Liability for Leased Assets	iB	0
	C	Interest Accrued on above	iC	0
	D	Interest accrued but not due on loans	iD	0
	E	Total (iA + iB + iC + iD)	iE	0
	ii	Provisions		
	A	Provision for Income Tax	iiA	0
	B	Provision for Leave encashment/Superannuation/ Gratuity	iiB	0
	C	Other Provisions	iiC	0
	D	Total (iiA + iiB + iiC)	iiD	0
	iii	Total (iE + iiD)	diii	0
	e	Net current assets (3c - diii)	e	0
4	a	Miscellaneous expenditure not written off or adjusted	4a	0
	b	Deferred tax asset	4b	0
	c	Profit and loss account/ Accumulated balance	4c	0
	d	Total (4a + 4b + 4c)	4d	0
5		Total, application of funds (1e + 2c + 3e + 4d)	5	0
NO ACCOUNT CASE	6	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31st day of March, 2022, in respect of business or profession)		
	a	Amount of total sundry debtors	6a	65,450
	b	Amount of total sundry creditors	6b	23,650
	c	Amount of total stock-in-trade	6c	0
	d	Amount of the cash balance	6d	49,520

Part A-Manufacturing Account		Manufacturing Account for the year 2021-22 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items from 61 to 65 as applicable)			
1	Debits to manufacturing account				
	Opening Inventory				
A	i	Opening stock of raw-material	i		0
	ii	Opening stock of work in progress	ii		0
	iii	Total (i + ii)	Aiii		0
B		Purchases (net of refunds and duty or tax, if any)	B		0
C		Direct wages	C		0
D		Direct expenses (Di + Dii + Diii)	D		0
	i	Carriage inward	i		0
	ii	Power and fuel	ii		0
	iii	Other direct expenses	iii		0
E		Factory overheads			
	i	Indirect wages	i		0
	ii	Factory rent and rates	ii		0
	iii	Factory insurance	iii		0
	iv	Factory fuel and power	iv		0
	v	Factory general expenses	v		0
	vi	Depreciation of factory machinery	vi		0
	vii	Total (i + ii + iii + iv + v + vi)	Evii		0
F		Total of debits to manufacturing account (Aiii + B + C + D + Evii)	F		0
2	Closing stock				
	i	Raw material	2i		0
	ii	Work-in-progress	2ii		0
		Total (2i + 2ii)	2		0
3	Cost of goods produced- transferred to trading account (1F - 2)				
			3		0

Part A-Trading Account		Trading Account for the financial year 2021-22 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)			
4*	Revenue from operations				
A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
	i	Sale of goods	i		0
	ii	Sale of services	ii		0
	iii	Other operating revenues (specify nature and amount)			
		Sl. No.	Nature of Income	Amount	
		Total (iiia + iiib)		Aiii	0
	iv	Total (i + ii + iiic)		Aiv	0
B	Gross receipts from Profession				B
C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied				
	i	Union Excise duties	i		0
	ii	Service Tax	ii		0
	iii	VAT/ Sales tax	iii		0
	iv	Central Goods & Service Tax (CGST)	iv		0
	v	State Goods & Services Tax (SGST)	v		0
	vi	Integrated Goods & Services Tax (IGST)	vi		0
	vii	Union Territory Goods & Services Tax (UTGST)	vii		0
	viii	Any other duty, tax and cess	viii		0
	ix	Total (i + ii + iii + iv + v + vi + vii + viii)		Cix	0
D	Total Revenue from operations (Aiv + B + Cix)				4D
5	Closing Stock of Finished Stocks				5
6	Total of credits to Trading Account (4D + 5)				6
7	Opening Stock of Finished Goods				7
8	Purchases (net of refunds and duty or tax, if any)				8
9	Direct Expenses (9i + 9ii + 9iii)				9
	i	Carriage inward	9i		0
	ii	Power and fuel	9ii		0
	iii	Other direct expenses	9iii		0
		Sl. No.	Nature of direct expenses	Amount	
		Total		9(iii)	0
10	Duties and taxes, paid or payable, in respect of goods and services purchased				
	i	Custom duty	10i		0
	ii	Counter veiling duty	10ii		0
	iii	Special additional duty	10iii		0
	iv	Union excise duty	10iv		0
	v	Service Tax	10v		0
	vi	VAT / Sales tax	10vi		0
	vii	Central Goods & Service Tax (CGST)	10vii		0
	viii	State Goods & Services Tax (SGST)	10viii		0
	ix	Integrated Goods & Services Tax (IGST)	10ix		0
	x	Union Territory Goods & Services Tax (UTGST)	10x		0
	xi	Any other tax, paid or payable	10xi		0
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii	0
11	Cost of goods produced – Transferred from Manufacturing Account				11
12	Gross Profit/Loss from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)				12

CREDITS TO TRADING ACCOUNT

Part A-P & L		Profit and Loss Account for the financial year 2021-22 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)				
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account		13	0	
	14	Other income				
		i.	Rent	i	0	
		ii	Commission	ii	0	
		iii	Dividend income	iii	0	
		iv	Interest income	iv	0	
		v	Profit on sale of fixed assets	v	0	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	0	
		vii	Profit on sale of other investment	vii	0	
		viii	Gain (Loss) on account of foreign exchange fluctuation u/s 43AA	viii	0	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	0	
		x	Agricultural income	x	0	
		xi	Any other income (specify nature and amount)			
			Sl.No. Nature of Income	Amount		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xi)	14xii	0		
	15	Total of credits to profit and loss account (13+14xii)		15	0	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward		16	0	
	17	Consumption of stores and spare parts		17	0	
	18	Power and fuel		18	0	
	19	Rents		19	0	
	20	Repairs to building		20	0	
	21	Repairs to machinery		21	0	
	22	Compensation to employees				
		i	Salaries and wages	22i	0	
		ii	Bonus	22ii	0	
		iii	Reimbursement of medical expenses	22iii	0	
		iv	Leave encashment	22iv	0	
		v	Leave travel benefits	22v	0	
		vi	Contribution to approved superannuation fund	22vi	0	
		vii	Contribution to recognised provident fund	22vii	0	
		viii	Contribution to recognised gratuity fund	22viii	0	
		ix	Contribution to any other fund	22ix	0	
		x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	0	
		xi	Total compensation to employees (total 22i to 22x)	22xi	0	
		xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	No	
			If Yes, amount paid to non-residents	xiiib	0	
		23	Insurance			
			i.	Medical Insurance	23i	0
			ii.	Life Insurance	23ii	0
			iii.	Keyman's Insurance	23iii	0
			iv.	Other Insurance including factory, office, car, goods, etc.	23iv	0
			v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)	23v	0
		24	Workmen and staff welfare expenses		24	0
	25	Entertainment		25	0	
	26	Hospitality		26	0	
	27	Conference		27	0	
	28	Sales promotion including publicity (other than advertisement)		28	0	
	29	Advertisement		29	0	
	30	Commission				
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	
		ii	To others	ii	0	
		iii	Total (i + ii)	30iii	0	
	31	Royalty				
		i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	
		ii.	To others	ii	0	
		iii.	Total (i + ii)	31iii	0	
	32	Professional / Consultancy fees / Fee for technical services				

	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i	0
	ii	To others										ii	0
	iii	Total (i + ii)										32iii	0
33	Hotel , boarding and Lodging											33	0
34	Traveling expenses other than on foreign traveling											34	0
35	Foreign travelling expenses											35	0
36	Conveyance expenses											36	0
37	Telephone expenses											37	0
38	Guest House expenses											38	0
39	Club expenses											39	0
40	Festival celebration expenses											40	0
41	Scholarship											41	0
42	Gift											42	0
43	Donation											43	0
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)												
	i	Union excise duty										44i	0
	ii	Service tax										44ii	0
	iii	VAT/ Sales tax										44iii	0
	iv	Cess										44iv	0
	v	Central Goods & Service Tax (CGST)										44v	0
	vi	State Goods & Services Tax (SGST)										44vi	0
	vii	Integrated Goods & Services Tax (IGST)										44vii	0
	viii	Union Territory Goods & Services Tax (UTGST)										44viii	0
	ix	Any other rate, tax, duty or cess including STT and CTT										44ix	0
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)										44x	0
45	Audit fee											45	0
46	Other expenses (specify nature and amount)												
		Sl.No.	Nature of Expense								Amount		
	iii	Total (i + ii)								46iii	0		
47	i	Bad debts (specify PAN / Aadhaar no. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)										47i	0
		Sl.No.	PAN of the person		Aadhaar Number of the person				Amount				
	ii	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)								47ii	0		
		Sl. No.	Name	Flat/ Door/ Block No.	Name of Premises / Building / Village	Road/ Street/Post office	Area/ Locality	Town/ City/ District	State	Country/ Region	PIN Code	ZIP Code	Amount
	iii.	Others (amounts less than Rs. 1 lakh)										47iii	0
	iv.	Total Bad Debt (47i (All PAN) + 47ii + 47iii)										47iv	0
48	Provision for bad and doubtful debts											48	0
49	Other provisions											49	0
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iv + 48 + 49)]											50	0
51	Interest												
	i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i	0
	ii.	To others										ii	0
	iii.	Total (i + ii)										51iii	0
52	Depreciation and amortisation.											52	0
53	Net Profit before taxes (50 - 51iii - 52)											53	0
PROVISIONS FOR TAX AND APPROPRIATIONS													
54	Provision for current tax.											54	0
55	Provision for Deferred Tax											55	0
56	Profit after tax(53 - 54 - 55)											56	0
57	Balance brought forward from previous year.											57	0
58	Amount available for appropriation (56 + 57)											58	0
59	Transferred to reserves and surplus.											59	0
60	Balance carried to balance sheet in proprietor's account (58 -59)											60	0
61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD												
	Sl. No.	Name of the Business				Business Code				Description			
	i	Gross turnover or Gross receipts (ia+ib)										61i	0

NET PROFIT (BEFORE TAXES)

PROVISIONS FOR TAX AND APPROPRIATIONS
RESUMPTIVE INCOME

	a	Through a/c payee cheque or a/c payee bank draft or other prescribed electronic modes before specified date	a	0
	b	Any other mode	b	0
ii	Presumptive income under section 44AD(ia+ib)		61ii	0
	a	6% of 61(i)(a), or the amount claimed to have been earned, whichever is higher	a	0
	b	8% of 61(i)(b), or the amount claimed to have been earned, whichever is higher	b	0

Note: If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under 44AB

62 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

Sl.No.	Name of the Business	Business Code	Description	
i	Gross Receipts		62i	0
ii	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)		62ii	0

Note: If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under 44AB

63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE

Sl. No.	Name of the Business	Business Code	Description				
i	Sl.No	Registration No. of goods carriage	Whether owned/ leased/hired	Tonnage Capacity of goods carriage(in MT)	Number of months for which goods carriage was owned / leased / hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per tone per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been earned, whichever is higher	
	Total					0	
ii	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table at Point 63(i)]					63ii	0

Note: If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under 44AB

64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2021-22 in respect of business or profession

(i)	For assessee carrying on Business				
a	Gross turnover/Gross receipts (a1+a2)			ia	0
	1.	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date		a1	0
	2	Any other mode		a2	0
b	Gross profit			ib	0
c	Expenses			ic	0
d	Net profit			64i	0
(ii)	For assessee carrying on Profession				
a	Gross turnover/Gross receipts (a1+a2)			ia	12,23,650
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date		a1	0
	2	Any other mode		a2	12,23,650
b	Gross profit			iib	12,23,650
c	Expenses			iic	7,24,330
d	Net profit			64ii	4,99,320
iii	Total Profit (64(i)d + 64(ii)d)			64iii	4,99,320
65	i Turnover from speculative activity			65i	0
	ii Gross Profit			65ii	0
	iii Expenditure, if any			65iii	0
	iv Net Income From Speculative Activity (65ii-65iii)			65iv	0

NO ACCOUNT CASE

Part A - OI		Other Information (mandatory if liable for audit under section 44AB, for other fill, if applicable).	
1	Method of accounting employed in the previous year (Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Mercantile <input type="checkbox"/> Cash		
2	Is there any change in method of accounting (Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a	0
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b	0
4	Method of valuation of closing stock employed in the previous year		
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	-	
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	-	
c	Is there any change in stock valuation method (Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	0
e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	0
5	Amounts not credited to the profit and loss account, being		
a	The items falling within the scope of section 28	5a	0
b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	0
c	Escalation claims accepted during the previous year	5c	0
d	Any other item of income	5d	0
e	Capital receipt, if any	5e	0
f	Total of amounts not credited to profit and loss account (5a + 5b + 5c + 5d + 5e)	5f	0
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses		
a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	0
b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	0
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	0
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	0
e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e	0
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	0
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g	0
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	0
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	0
j	Amount of contributions to any other fund	6j	0
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	0
l	Amount of bad and doubtful debts [36(1)(vii)]	6l	0
m	Provision for bad and doubtful debts [36(1)(viiia)]	6m	0
n	Amount transferred to any special reserve [36(1)(viii)]	6n	0
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	0
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	0
q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	0
r	Any other disallowance	6r	0
s	Total amount disallowable under section 36 (total of 6a to 6r)	6s	0
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37		
a	Expenditure of capital nature [37(1)]	7a	0
b	Expenditure of personal nature [37(1)]	7b	0
c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	0
d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	0
e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	0
f	Any other penalty or fine	7f	0

OTHER INFORMATION

	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	0
	h	Amount of any liability of a contingent nature	7h	0
	i	Any other amount not allowable under section 37	7i	0
	j	Total amount disallowable under section 37 (total of 7a to 7i)	7j	0
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40		
	a	Amount disallowable under section 40 (a)(i) on account of non-compliance with provisions of Chapter XVII-B	Aa	0
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	0
	c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	0
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	0
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	0
	f	Amount paid as wealth tax [40(a)(iia)]	Af	0
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag	0
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member in admissible under section [40(b)/40(ba)]	Ah	0
	i	Any other disallowance	Ai	0
	j	Total amount disallowable under section 40 (total of Aa to Ai)	Aj	0
8	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B	0
9		Amounts debited to the profit and loss account, to the extent disallowable under section 40A		
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	0
	b	Amount paid otherwise than by account payee cheque Or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	0
	c	Provision for payment of gratuity [40A(7)]	9c	0
	d	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	0
	e	Any other disallowance	9e	0
	f	Total amount disallowable under section 40A (total of 9a to 9e)	9f	0
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	0
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	0
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	0
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d	0
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da	0
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e	0
	f	Any sum payable towards leave encashment	10f	0
	g	Any sum payable to the Indian Railways for the use of railway assets	10g	0
	h	Total amount allowable under section 43B (total of 10a to 10g)	10h	0
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B		
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a	0
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	0
	c	Any sum payable to an employee as bonus or commission for services rendered	11c	0
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d	0
	da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da	0
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e	0

	f	Any sum payable towards leave encashment	11f	0
	g	Any sum payable to the Indian Railways for the use of railway assets	11g	0
	h	Total amount disallowable under Section 43B (total of 11a to 11g)	11h	0
12	Amount of credit outstanding in the accounts in respect of			
	a	Union Excise Duty	12a	0
	b	Service tax	12b	0
	c	VAT/sales tax	12c	0
	d	Central Goods & Service Tax (CGST)	12d	0
	e	State Goods & Services Tax (SGST)	12e	0
	f	Integrated Goods & Services Tax (IGST)	12f	0
	g	Union Territory Goods & Services Tax (UTGST)	12g	0
	h	Any other tax	12h	0
	i	Total amount outstanding (total of 12a to 12h)	12i	0
13	Amounts deemed to be profits and gains under section 33AB or 33ABA			0
	i	Section 33AB	13i	0
	ii	Section 33ABA	13ii	0
14	Any amount of profit chargeable to tax under section 41			0
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			0
16	Amount of Expenditure disallowed u/s 14A			0
17	Whether assessee is exercising option under subsection 2A of section 92CE (Tick <input checked="" type="checkbox"/>) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No [If yes , please fill schedule TPSA]			

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	ACDPG2195B		
Name	RAMESH PRASAD GUPTA		
Address	NEAR JANAK HOSPITAL , JNSI ROAD NO.3 , LASHKAR , GWALIOR , 18-Madhya Pradesh , 91-INDIA , 474001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	301690910211221
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		5,41,560
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	5,41,560
	Net tax payable	4	19,044
	Interest and Fee Payable	5	19,044
	Total tax, interest and Fee payable	6	19,999
	Taxes Paid	7	20,000
(+) Tax Payable / (-) Refundable (6-7)	8	(-) 0	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+) Tax Payable / (-) Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+) Tax Payable / (-) Refundable (17-18)	19	0
Income Tax Return submitted electronically on <u>21-Dec-2021 19:16:07</u> from IP address <u>10.1.122.211</u> and verified by <u>RAMESH PRASAD GUPTA</u> having PAN <u>ACDPG2195B</u> on <u>21-Dec-2021</u> using paper ITR-Verification Form/ Electronic Verification Code <u>C4CXD8B9BI</u> generated through <u>Aadhaar OTP</u> mode.			

System Generated

Barcode/QR code



ACDPG2195B03301690910211221274ee3009e5de5047f199ffc7617d3f28b543874

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2021 OF THE PROPRIETARY BUSINESS OR PROFESSION (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

SOURCES OF FUNDS	1 Proprietor's fund					
	a.	Proprietor's capital		a	0	
	b.	Reserves & Surplus				
		i	Revaluation Reserve	bi	0	
		ii	Capital Reserve	bii	0	
		iii	Statutory Reserve	bii	0	
		iv	Any other Reserve	biv	0	
		v	Total (bi + bii + biii + biv)	bv	0	
		c.	Total proprietor's fund (a + bv)		1c	0
	2	Loan funds				
		a.	Secured loans			
			i	Foreign Currency Loans	ai	0
			ii.	Rupee Loans		
				A From Banks	iiA	0
			B From Others	iiB	0	
			C Total (iiA + iiB)	iiC	0	
		iii.	Total (ai + iiC)	aiii	0	
	b.	Unsecured loans (including deposits)				
		i	From Banks	bi	0	
		ii	From others	bii	0	
		iii.	Total (bi + bii)	biii	0	
	c.	Total Loan Funds (aiii + biii)		2c	0	
3	Deferred tax liability					
4	Sources of funds (1c + 2c + 3)					
				3	0	
				4	0	
APPLICATION OF FUNDS	1 Fixed assets					
	a	Gross: Block		1a	0	
	b	Depreciation		1b	0	
	c	Net Block (a - b)		1c	0	
	d	Capital work-in-progress		1d	0	
	e	Total (1c + 1d)		1e	0	
	2	Investments				
		a	Long-term investments			
			i	Government and other Securities - Quoted	ai	0
			ii	Government and other Securities - Unquoted	aii	0
			iii	Total (ai + aii)	aiii	0
		b	Short-term investments			
			i	Equity Shares, including share application money	bi	0
			ii	Preference Shares	bii	0
			iii	Debentures	biii	0
			iv	Total (bi+bii+biii)	biv	0
		c	Total investments (aiii + biv)		2c	0
	3	Current assets, loans and advances				
		a	Current assets			
			i	Inventories		
				A. Stores/consumables including packing material	iA	0
				B. Raw materials	iB	0
				C. Stock-in-process	iC	0
				D. Finished Goods/Traded Goods	iD	0
				E. Total (iA + iB + iC + iD)	iE	0
			ii	Sundry Debtors	aii	0
			iii	Cash and Bank Balances		
				A. Cash-in-hand	iiiA	0
				B. Balance with banks	iiiB	0
				C. Total (iiiA + iiiB)	iiiC	0
		iv	Other Current Assets	aiv	0	
		v	Total current assets (iE + aii + iiiC + aiv)	av	0	
	b	Loans and advances				
		i	Advances recoverable in cash or in kind or for value to be received	bi	0	

	ii	Deposits, loans and advances to corporates and others	bii	0
	iii	Balance with Revenue Authorities	biii	0
	iv	Total (bi + bii + biii)	biv	0
	c	Total of current assets, loans and advances (av + biv)	3c	0
	d	Current liabilities and provisions		
	i-	Current liabilities		
	A.	Sundry Creditors	iA	0
	B.	Liability for Leased Assets	iB	0
	C.	Interest Accrued on above	iC	0
	D.	Interest accrued but not due on loans	iD	0
	E.	Total (iA + iB + iC + iD)	iE	0
	ii	Provisions		
	A.	Provision for Income Tax	iiA	0
	B.	Provision for Leave encashment/Superannuation/ Gratuity	iiB	0
	C.	Other Provisions	iiC	0
	D.	Total (iiA + iiB + iiC)	iiD	0
	iii	Total (iE + iiD)	diii	0
	e	Net current assets (3c – diii)	e	0
4	a	Miscellaneous expenditure not written off or adjusted	4a	0
	b	Deferred tax asset	4b	0
	c	Profit and loss account/ Accumulated balance	4c	0
	d	Total (4a + 4b + 4c)	4d	0
5		Total, application of funds (1e + 2c + 3e + 4d)	5	0
NO ACCOUNT CASE	6	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31st day of March, 2021, in respect of business or profession).		
	a	Amount of total sundry debtors	6a	45,680
	b	Amount of total sundry creditors	6b	22,578
	c	Amount of total stock-in-trade	6c	0
	d	Amount of the cash balance	6d	36,590

Part A-
Manufacturing
Account

Manufacturing Account for the year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items from 61 to 65 as applicable)

1	Debits to manufacturing account				
	Opening Inventory				
	A	i	Opening stock of raw-material	Ai	0
		ii	Opening stock of work in progress	Aii	0
		ii	Total (i + ii)	Aiii	0
	B	Purchases (net of refunds and duty or tax, if any)(Provide details of top three purchase item)		B	0
	C	Direct wages		C	0
	D	Direct expenses (Di + Dii + Diii)		D	0
		i	Carriage inward	i	0
		ii	Power and fuel	ii	0
		iii	Other direct expenses	iii	0
	E	Factory overheads			
		I	Indirect wages	i	0
		II	Factory rent and rates	ii	0
		III	Factory insurance	iii	0
		IV	Factory fuel and power	iv	0
		V	Factory general expenses	v	0
		VI	Depreciation of factory machinery	vi	0
		VII	Total (i + ii + iii + iv + v + vi)	vii	0
	F	Total of debits to manufacturing account (Aiii+B+C+D+Evii)		F	0
2	Closing stock				
		i	Raw material	2i	0
		ii	Work-in-progress	2ii	0
			Total (2i + 2ii)	2	0
3	Cost of goods produced- transferred to trading account (1F-2)			3	0

Part A-Trading
Account,

Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

CREDITS TO TRADING ACCOUNT

4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)		
	i	Sale of goods	i	0
	ii	Sale of services	ii	0
	iii	Other operating revenues (specify nature and amount)		
		Sl. No.	Nature of Revenue	Amount
		Total	Aiii	0
	iv	Total (i + ii + iiic)	Aiv	0
	B	Gross receipts from Profession		B
	B			0
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied		
	i	Union Excise duties	i	0
	ii	Service Tax	ii	0
	iii	VAT/ Sales tax	iii	0
	iv	Central Goods & Service Tax (CGST)	iv	0
	v	State Goods & Services Tax (SGST)	v	0
	vi	Integrated Goods & Services Tax (IGST)	vi	0
	vii	Union Territory Goods & Services Tax (UTGST)	vii	0
	viii	Any other duty, tax and cess	viii	0
	ix	Total (i + ii + iii + iv + v + vi + vii + viii)	ix	0
	D	Total Revenue from operations (A (iv) + B + C (ix))		4D
	D			0
5	Closing Stock of Finished Stocks		5	0
6	Total of credits to Trading Account (4D + 5)		6	0
7	Opening Stock of Finished Goods		7	0
8	Purchases (net of refunds and duty or tax, if any)		8	0
9	Direct Expenses (9i + 9ii + 9iii)		9	0
	i	Carriage inward	9i	0
	ii	Power and fuel	9ii	0
	iii	Other direct expenses	9iii	0
		Sl. No.	Nature of Expense	Amount
		Total	9iii	0
10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i	0
	ii	Counter veiling duty	10ii	0
	iii	Special additional duty	10iii	0
	iv	Union excise duty	10iv	0
	v	Service Tax	10v	0
	vi	VAT/ Sales tax	10vi	0
	vii	Central Goods & Service Tax (CGST)	10vii	0
	viii	State Goods & Services Tax (SGST)	10viii	0
	ix	Integrated Goods & Services Tax (IGST)	10ix	0
	x	Union Territory Goods & Services Tax (UTGST)	10x	0
	xi	Any other tax, paid or payable	10xi	0
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii	0
11	Cost of goods produced – Transferred from Manufacturing Account		11	0
12	Gross Profit/Loss from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12	0

Part A-P & L

Profit and Loss Account for the financial year 2021-22 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

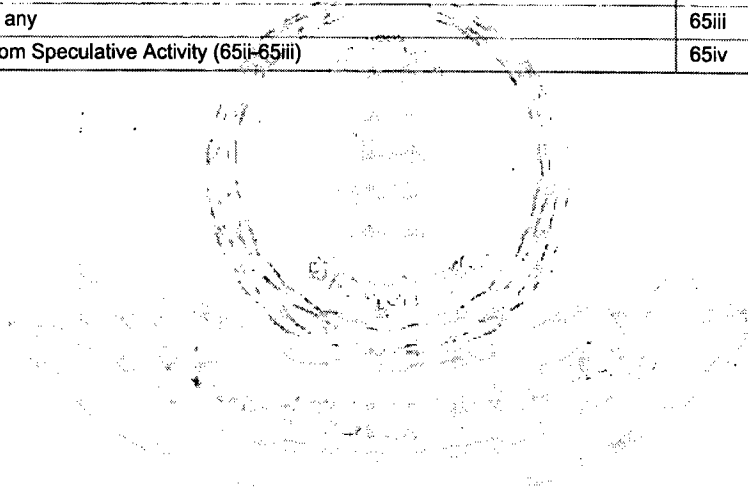
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account	13	0
	14	Other income		
	i.	Rent	i	0
	ii	Commission	ii	0
	iii	Dividend income	iii	0
	iv	Interest income	iv	0
	v	Profit on sale of fixed assets	v	0
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	0
	vii	Profit on sale of other investment	vii	0
	viii	Gain (Loss) on account of foreign exchange fluctuation u/s 43AA	viii	0
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	0
	x	Agricultural income	x	0
	xi	Any other income (specify nature and amount)	xi	0
		SI.No. Nature of Income		Amount
xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xi)	14xii	0	
15	Total of credits to profit and loss account (13+14xii)	15	0	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward	16	0
	17	Consumption of stores and spare parts	17	0
	18	Power and fuel	18	0
	19	Rents	19	0
	20	Repairs to building	20	0
	21	Repairs to machinery	21	0
	22	Compensation to employees		
	i	Salaries and wages	22i	0
	ii	Bonus	22ii	0
	iii	Reimbursement of medical expenses	22iii	0
	iv	Leave encashment	22iv	0
	v	Leave travel benefits	22v	0
	vi	Contribution to approved superannuation fund	22vi	0
	vii	Contribution to recognised provident fund	22vii	0
	viii	Contribution to recognised gratuity fund	22viii	0
	ix	Contribution to any other fund	22ix	0
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	0
	xi	Total compensation to employees (total of 22i to 22x)	22xi	0
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	No
		If Yes, amount paid to non-residents	xiib	0
	23	Insurance		
	i.	Medical Insurance	23i	0
	ii.	Life Insurance	23ii	0
	iii.	Keyman's Insurance	23iii	0
	iv.	Other Insurance including factory, office, car, goods, etc.	23iv	0
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)	23v	0
	24	Workmen and staff welfare expenses	24	0
	25	Entertainment	25	0
	26	Hospitality	26	0
	27	Conference	27	0
	28	Sales promotion including publicity (other than advertisement)	28	0
	29	Advertisement	29	0
	30	Commission		
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	
ii	To others	ii	0	
iii	Total (i + ii)	30iii	0	
31	Royalty			
i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	

	ii.	To others		ii		0
	iii.	Total (i + ii)		31iii		0
32		Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company		i		0
	ii	To others		ii		0
	iii	Total (i + ii)		32iii		0
33		Hotel , boarding and Lodging		33		0
34		Traveling expenses other than on foreign traveling		34		0
35		Foreign travelling expenses		35		0
36		Conveyance expenses		36		0
37		Telephone expenses		37		0
38		Guest House expenses		38		0
39		Club expenses		39		0
40		Festival celebration expenses		40		0
41		Scholarship		41		0
42		Gift		42		0
43		Donation		43		0
44		Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty		44i		0
	ii	Service tax		44ii		0
	iii	VAT/ Sales tax		44iii		0
	iv	Cess		44iv		0
	v	Central Goods & Service Tax (CGST)		44v		0
	vi	State Goods & Services Tax (SGST)		44vi		0
	vii	Integrated Goods & Services Tax (IGST)		44vii		0
	viii	Union Territory Goods & Services Tax (UTGST)		44viii		0
	ix	Any other rate, tax, duty or cess including STT and CTT		44ix		0
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)		44x		0
45		Audit fee		45		0
46		Other expenses (specify nature and amount)				
		Sl.No Nature of Expense				Amount
		Total (i + ii)	46iii			0
47	i	Bad debts (specify PAN/Aadhaar no. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)				
		Sl.No PAN of the person		Aadhaar Number of the person		Amount
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhar is not available (provide name and complete address)				
		Sl. No. Name Flat/ Door/ Block No. Name of Premises / Building / Village Road/ Street/Post office Area/ Locality Town/ City/ District State Country/ Region PIN Code ZIP Code Amount				
	iii.	Others (amounts less than Rs. 1 lakh)		47iii		0
	iv.	Total Bad Debt (47i (All PAN) + 47ii + 47iii)		47iv		0
48		Provision for bad and doubtful debts		48		0
49		Other provisions		49		0
50		Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iv + 48 + 49)]		50		0
51		Interest				
	i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company		i		0
	ii.	To others		ii		0
	iii.	Total (i + ii)		51iii		0
52		Depreciation and amortisation.		52		0
53		Net Profit before taxes (50 - 51iii - 52)		53		0

NET PROFIT
(BEFORE TAXES)

PROVISIONS FOR TAX AND APPROPRIATIONS						
54	Provision for current tax.		54		0	
55	Provision for Deferred Tax		55		0	
56	Profit after tax(53 - 54 - 55)		56		0	
57	Balance brought forward from previous year.		57		0	
58	Amount available for appropriation (56 + 57)		58		0	
59	Transferred to reserves and surplus.		59		0	
60	Balance carried to balance sheet in proprietor's account (58 - 59)		60		0	
61 COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD						
Sl. No.	Name of Business	Business Code		Description		
i	Gross turnover or Gross receipts (ia+ib)			61i	0	
a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a	0	
b	Any other mode			b	0	
ii	Presumptive income under section 44AD(ia+ib)			61ii	0	
a	6% of 61(i)(a), or the amount claimed to have been earned, whichever is higher			a	0	
b	8% of 61(i)(b), or the amount claimed to have been earned, whichever is higher			b	0	
Note: If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under 44AB						
62 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA						
Sl. No.	Name of the Business	Business Code		Description		
i	Gross Receipts			62i	0	
ii	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)			62ii	0	
Note: If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under 44AB						
63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE						
Sl. No.	Name of Business	Business Code		Description		
	Sl.No	Registration No. of goods carriage	Whether owned/ leased/hired	Tonnage Capacity of goods carriage(in MT)	Number of months for which goods carriage was owned / leased / hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per tone per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher
i	(1)	(2)	(3)	(4)	(5)	
	Total			0		0
ii	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table at Point 63(i)]				63ii	0
Note: If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under 44AB						
64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession						
(i) FOR ASSESSEE CARRYING ON BUSINESS						
A	Gross receipts (a1 + a2)				ia	0
1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date				a1	0
2	Any other mode				a2	0
B	Gross profit				ib	0
C	Expenses				ic	0
D	Net profit				64i	0
(ii) FOR ASSESSEE CARRYING ON PROFESSION						
a	Gross receipts (a1 + a2)				lia	12,24,292
1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date				a1	0
2	Any other mode				a2	12,24,292
b	Gross profit				iib	12,24,292

	c	Expenses	lic	6,82,732
	d	Net profit	64ii	5,41,560
	iii	Total Profit (64i + 64ii)	64iii	5,41,560
65	i	Turnover from speculative activity	65i	0
	ii	Gross Profit	65ii	0
	iii	Expenditure, if any	65iii	0
	iv	Net Income From Speculative Activity (65ii-65iii)	65iv	0



**IN THE HIGH COURT OF MADHYA PRADESH
AT GWALIOR**

BEFORE

HON'BLE SHRI JUSTICE ANAND PATHAK

ON THE 6th OF NOVEMBER, 2023

WRIT PETITION NO. 27980 of 2023

BETWEEN:-

1. NIKITA BANSAL W/O SHRI SURAJ D/O SHRI RAMBARAN BANSAL, AGED ABOUT 21 YEARS, OCCUPATION: HOUSEWIFE MADHAUPURA, KISHANPUR, P.S. MATABASAIYA, DISTRICT MORENA(M.P.) AT PRESENT RASEELPUR, MORENA, DISTRICT MORENA (MADHYA PRADESH)
2. SURAJ S/O SHRI VISHAMBAR, AGED ABOUT 22 YEARS, OCCUPATION: AGRIL. RASEELPURA MORENA (MADHYA PRADESH)

.....PETITIONERS

(BY SHRI R.P. GUPTA - ADVOCATE)

AND

1. THE STATE OF MADHYA PRADESH PRINCIPAL SECRETARY VALLABH BHAWAN, BHOPAL (MADHYA PRADESH)
2. SUPERINTENDENT OF POLICE POLICE HEADQUARTERS MORENA (MADHYA PRADESH)
3. STATION HOUSE OFFICER POLICE HEADQUARTERS MATABASAIYA (MADHYA PRADESH)
4. SHRI RAMBARAN BANSAL S/O SHRI SHANKAR SINGH BANSAL, AGED ABOUT 50 YEARS, MADHAUPURA KISHANPUR P.S MATABASAIYA (MADHYA PRADESH)

.....RESPONDENTS

(BY SHRI RAVINDRA DIXIT - GOVERNMENT ADVOCATE)

This petition coming on for admission this day, the court passed the following:

ORDER

1. Father of petitioner No.2 – Vishambhar Dayal Rajoriya is present in person. Petitioners are also present in person in which petitioner No.1 -Nikita Bansal categorically submits that she has married to petitioner No.2 – Suraj and she is living with Suraj as her legally wedded wife. This fact is confirmed by father of petitioner No.2. The petitioner No.2 and his father undertake to take care of petitioner No.1 and petitioner No.2 shall not be source of embarrassment and harassment to her in any manner.
2. In this petition, the petitioners *inter alia* seek a direction to the respondents to provide protection to them from the family members of petitioner No.1.
3. Learned counsel for the petitioners submitted that the petitioners who are major have married each other on their own volition. For establishing the age of petitioner No.1, her Adhar Card has been produced. However, the respondents are harassing and victimising the petitioners. It is further submitted that the instant petition may be disposed of with the direction to the Superintendent of Police, Morena to provide protection to the petitioners. In support of his submission, learned

counsel for the petitioners has placed reliance on the decision in the case of **Lata Singh v. State of U.P. and Another, (2006) 5 SCC 475** and in the case of **Shakti Vahini Vs. Union of India and Others, 2018 (7) SCC 192**.

4. On the other hand, learned Government Advocate for the State fairly submitted that in case petitioners approach the police authorities, suitable action in the matter shall be taken.
5. Taking into account the submissions made by learned counsel for the parties and as agreed to by them, the writ petition is disposed of with the direction to the Superintendent of Police, Morena to look into the matter and take appropriate steps for providing protection to the petitioners expeditiously, in view of the law laid down by the Supreme Court in **Lata Singh(supra)** and **Shakti Vahini (supra)**. This protection is only to the petitioners and would be given subject to age verification of both the petitioners (specially petitioner No.1) as well as factum of marriage.
6. It is made clear that this Court has not expressed any opinion with regard to validity of the marriage of the petitioners.
7. Petition stands disposed of.

(ANAND PATHAK)
JUDGE

Anil*

ANIL
KUMAR
CHAURAS
IYA

Digitally signed by ANIL KUMAR CHAURASIA
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THE HIGH COURT OF MADHYA PRADESH
WP.12411/2021
Varsha Rathore v. State of M.P. and Ors.

Gwalior, Dated :11.08.2021

Shri R.P. Gupta, Counsel for the petitioner through video conferencing.

Shri Deepak Khot, Counsel for the State through video conferencing.

Shri Arun Sharma, Counsel for respondents no. 4 and 5 through video conferencing.

This petition under Article 226 of the Constitution of India has been filed seeking the custody of six months child.

Undisputedly, the petitioner is mother of six months old child who is in custody of Respondents no. 4 and 5 who are father- in- law and mother- in- law of the petitioner. It is the case of the petitioner that on 20th of March 2021, the respondents no. 4 and 5 forcible took away her child. They are not permitting her even to feed her child. On 27.05.2021, when the petitioner went to her matrimonial house for feeding purpose, then she was not allowed to meet her child in spite of repeated request made by the petitioner. Even, the younger sister and the petitioner were ill treated by the husband of the petitioner and they were abused filthily. Respondents no. 4 and 5 and the husband of the petitioner have extended a threat that the petitioner would be killed by putting acid on her.

According to the Counsel for respondents no. 4 and 5 himself the age of the child is approximately seven months.

THE HIGH COURT OF MADHYA PRADESH
WP.12411/2021

Varsha Rathore v. State of M.P. and Ors.

By no stretch of imagination, it can be said that mother can be deprived of the custody of her child. Since welfare of the child is in the hands of his mother, therefore, it can be said that the child is in illegal custody of respondents no. 4 and 5.

It is submitted by Shri Arun Sharma that in fact the husband of the petitioner has not been impleaded party to this petition and although the respondents nos. 4 and 5 are residing in the same house, but they have separated him and he is living his separate life and the child is with him. Accordingly, the petitioner should be directed to implead her husband as respondent.

Considered the submissions made by the Counsel for respondents 4 and 5.

It is the case of the petitioner that she was separated from her child by the respondents nos. 4 and 5 and undisputedly the son of respondents nos. 4 and 5 is also residing along with them. No document has been filed or any decree of the Court has been filed to show that respondents nos. 4 and 5 have separated their son from them or they have deprived him of their property. Merely because the son of respondents nos. 4 and 5 is residing in separate room does not mean that respondents 4 and 5 have severed their relationship from their son. Thus, it is clear that ill designs of respondents no. 4 and 5 are still persisting and on one pretext or the other they are out and out to delay the handing over of custody of the child to the petitioner.

**THE HIGH COURT OF MADHYA PRADESH
WP.12411/2021**

Varsha Rathore v. State of M.P. and Ors.

Under these circumstances, the respondents nos. 4 and 5 are directed to immediately handover the custody of child to the petitioner.

Accordingly, Shri Arun Sharma, is directed that the respondents nos. 4 and 5 and their son must bring the child in his office latest by 11:30 am, which was accepted by Shri Sharma.

Shri R.P. Gupta also submitted that he would take custody of the child from office of Shri Sharma.

The hearing of the case is deferred up to 11.35 am.

Later on:

At 11:35 am Shri Vikas Rathore, husband of the petitioner is present in the office of Shri Arun Sharma along with his minor son and Shri Yogendra Singh Mawai, Sub Inspector, posted in Police Station Gwalior, Distt. Gwalior is also present in the office of Shri Arun Sharma. The petitioner has also joined the Court proceedings through Video Conferencing from the office of her Counsel Shri R.P. Gupta.

This Court has already held that the welfare of the child is in the hands of his mother and therefore, the custody of the child should be immediately handed over to his mother.

Although, it was submitted by Shri R.P. Gupta that the petitioner is ready to take custody of the child from the office of Shri Arun Sharma also, but it was submitted by the petitioner that it would

**THE HIGH COURT OF MADHYA PRADESH
WP.12411/2021**

Varsha Rathore v. State of M.P. and Ors.

be more convenient if the custody of the child is given to her from the office of Shri R.P. Gupta.

Accordingly, Shri Yogendra Singh Mawari, S.I., Police Station Gwalior, Distt. Gwalior and Shri Vikas Rathore, husband of the petitioner, are directed to take the child to the office of Shri R.P. Gupta where the petitioner is personally present and handover the custody of the child to the petitioner. Shri Yogendra Singh Mawari, S.I., Police Station Gwalior, Distt. Gwalior is also directed to obtain acknowledgment of receipt of custody of the child from the petitioner. Shri Yogendra Singh Mawari, S.I. Police Station Gwalior, Distt. Gwalior is also directed to file the original of the acknowledgment of the receipt of custody of the child in the Court so that it can be kept in the record of the file, and he shall be free to keep an attested photo copy of the said acknowledgment with him for his record.

At this stage, it is submitted by Shri Arun Sharma that the case may be adjourned for 15 days and the petitioner should be directed to produce the child so that welfare of the child can be ascertained.

Considered the submissions made by Counsel for the respondents.

Undisputedly, the boy aged 6 to 7 months is in need of mother feeding which cannot be substituted by any another lady. Further, there cannot be any substitute of love and affection of the mother. It

**THE HIGH COURT OF MADHYA PRADESH
WP.12411/2021**

Varsha Rathore v. State of M.P. and Ors.

is beyond imagination how the father of the boy would feed him. At the most, he can provide cow milk or buffalow milk which cannot be said to be a substitute of mother milk. Under these circumstances, when the welfare of the child is in the hands of his mother, then no fruitful purpose would be served by keeping this petition pending by directing the parties to appear after 15 days in order to verify the welfare of the child. Accordingly, the submissions made by Shri Arun Sharma for deferment of hearing of this petition is hereby **rejected**. Further, the husband of the petitioner has alternative efficacious remedy under the Civil Law for taking custody of the child. In case if he so desires, he can avail the said remedy.

With aforesaid observations, the petition is finally **disposed of**.

(G.S. Ahluwalia)
Judge

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IN THE HIGH COURT OF MADHYA PRADESH

AT GWALIOR

BEFORE

HON'BLE SMT. JUSTICE SUNITA YADAV

ON THE 24th OF APRIL, 2023

MISC. APPEAL No. 418 of 2009

BETWEEN:-

**RELIANCE GENERAL INSURANCE
CO.LTD.THR:MANAGER LEGAL,REGIONAL OFFICE
OCCUPATION: 301-302,CORPORATE HOUSE,III FLOOR
OPP.JHABUA TOWER,INDORE M.P. (MADHYA
PRADESH)**

.....APPELLANT

(BY MR. NIRENDRA SINGH TOMAR - ADVOCATE)

AND

**SMT.DURGADEVI KAILASIYAW/O LATE
LAXMINARYAN KAILASIYA , AGED ABOUT 49
1. YEARS, OCCUPATION: SERVICE R/O
H.N.192,SECTOR 2-A VINAY NAGAR,GWALIOR M.P.
(MADHYA PRADESH)**

**2. ANOOP KAILASIYA S/O S/O LATE LAMINARAYAN
KAILASIYA , AGED ABOUT 26 YEARS, OCCUPATION:
OCC: NONE, R/O H.NO.192, SECTOR 2-A, VINAY
NAGAR, GWALIOR (MADHYA PRADESH)**

**3. KUMARI RITA KAILASIYAD/O LATE
LAXMINARYAN KAILASIYA , AGED ABOUT 24
YEARS, OCCUPATION: OCC:STUDENT
(PHYSICALLY DISABLE) R/O H.NO.192, SECTOR 2-A,
VINAY NAGAR, GWALIOR (MADHYA PRADESH)**

**4. SMT. RAMDEVIW/O LATE RAMCHARAN KAILASIYA
, AGED ABOUT 75 YEARS, OCCUPATION:
OCC:NONE, R/O H.NO.192, SECTOR 2-A, VINAY
NAGAR, GWALIOR (MADHYA PRADESH)**

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**5. RAMPAL SINGH S/O R/O VILL. BARANA P.S.
DEVGARH OCCUPATION: DISTT. MORENA
(DRIVER) (MADHYA PRADESH)**

6. JEEVESH SHARMA S/O R/O CHAMBAL COLONY,
OCCUPATION: MORENA (OWNER TATA SUMO
SPECIO NO. MP06B1606) (MADHYA PRADESH)

.....RESPONDENTS

(MR. R.P.GUPTA - ADVOCATE FOR RESPONDENTS NO. 1
TO 4 - CLAIMANTS)

MISC. APPEAL No. 522 of 2009

BETWEEN:-

- SMT.DURGA DEVI KAILASHIYAW/O LATE
LAXMINARAYAN KAILASHIYA , AGED ABOUT 49
1. YEARS, OCCUPATION: SERVICE,R/O H.NO.192
SECTOR 2(A) VINAY NAGAR,GWALIOR (MADHYA
PRADESH)

- ANOOP KAILASHIYA S/O S/O LATE
LAXMINARAYAN KAILASHIYA , AGED ABOUT 26
2. YEARS, OCCUPATION: R/O H.NO.192,SECTOR-
2(A),VINAY NAGAR,GWALIOR (MADHYA
PRADESH)

- KU. REETA KAILASHIYAD/O LATE
LAXMINARAYAN KAILASHIYA , AGED ABOUT 24
3. YEARS, OCCUPATION: R/O H.NO.192,SECTOR-
2(A),VINAY NAGAR,GWALIOR (MADHYA
PRADESH)

- SMT. RAMDEVIW/O LATE RAMCHARAN
KAILASHIYA , AGED ABOUT 75 YEARS,
4. OCCUPATION: R/O H.NO.192,SECTOR-2(A),VINAY
NAGAR,GWALIOR (MADHYA PRADESH)

.....APPELLANTS

(BY MR. R.P.GUPTA - ADVOCATE)

AND

- RAMPAL SINGHDRIWER,R/O VILLAGE BARANA
1. THANA DEVGARH OCCUPATION: DISTT.MORENA
(MADHYA PRADESH)

- JEEVESH SHARMA R/O CHAMBAL
2. COLONY,MORENA OCCUPATION: (MADHYA
PRADESH)

3. RELIANCE GENERAL INSURANCE CO.THR:
DIVISIONAL MANAGER OCCUPATION:

DIVISIONAL OFFICE F.F.-16,BLOCK C,
MANSAROVAR COMMERCIAL
COMPLEX,HABIBGANJ,BHOPAL (MADHYA
PRADESH)

.....RESPONDENTS

(BY MR. NIRENDRA SINGH TOMAR - ADVOCATE)

This appeal coming on for orders this day, the court passed the following:

JUDGMENT

Since common question of law is involved in aforesaid M.A. Nos. 418 of 2009 and 522 of 2009, therefore, they are heard analogously and are decided by this common judgment. For the sake of convenience, facts mentioned in M.A. No. 418 of 2009 are taken into consideration.

2. I.A. No. 523 of 2018, an application under Order 41 Rule 27 of CPC, filed by the appellants / claimants in M.A. No. 522 of 2009, is taken up and considered.

3. Claimants have failed to show that they were unable to obtain the amended P.P.O from the concerned department after exercising the due diligence before the award was passed. Therefore, this Court does not find it appropriate to allow the claimants to produce additional evidence.

4. Consequently, I.A. No. 523 of 2018 is hereby dismissed.

5. Present miscellaneous appeals have been filed assailing the award of

Twelfth Additional Motor Accident Claims Tribunal, Gwalior dated 10.12.2008 passed in Claim Case No. 41/2007.

6. The facts in brief to decide the appeal are that a claim petition was filed by respondents No. 1 to 4 / claimants for grant of compensation on account of death of Laxmi Narayan Kailashiya in a motor accident occurred on 13.6.2007 involving vehicle Tata Sumo bearing registration No. MP06 B 1606.

7. Respondents No. 5 Rampal Singh – driver of the offending vehicle did not file any written statement. Respondent No. 6 Jeevesh Sharma – owner of the offending vehicle filed his written statement and denied the allegations made in the claim petition and submitted that as the alleged offending vehicle is insured with respondent No. 3 – insurance company, therefore, he is not liable to pay the compensation.

8. Appellant – Insurance Company filed its written statement and denied the averments made in the claim petition and further stated that at the time of accident, the offending vehicle was being plied in breach of terms and conditions of the insurance policy. Therefore, the Insurance Company is not liable to pay compensation.

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Learned claims tribunal framed issues and after hearing both the parties on merits and recording their evidence allowed the claim petition of

the claimants and awarded compensation to the tune of Rs.18,13,776/- which was directed to be paid by the appellant – insurance company.

10. Learned counsel for the appellant – insurance company argued that the impugned award is illegal, arbitrary and against the settled principle of law. At that time of accident, the offending vehicle was being used for commercial purpose, however, it was insured for private use, therefore, insurance company is not liable to pay the compensation. Hence, prayed to allow I.A. No. 418 of 2009 and set aside the award impugned. In support of his submissions, learned counsel for the insurance company relied upon the case law of *Pappu & Ors. vs. Vinod Kumar Lamba & Anr.; 2018 ACJ 690* and *Hamid Khan vs. Guddibai & Ors.; 2003 ACJ 521*.

11. On the other hand, learned counsel for respondents No. 1 to 4 - claimants opposed the appeal filed by the insurance company. Learned counsel for the claimants by filing M.A. No. 522 of 2009 argued that the compensation amount awarded by learned claims tribunal is on the lower side. Learned claims tribunal has erred in fixing the monthly salary of the deceased @ Rs.27,559/- instead of Rs.35,414/-. It is further argued that learned claims tribunal has also erred in holding 1/3rd personal expense of the deceased and no compensation amount has been awarded under the head of "Future Prospects". Hence, prayed to enhance the compensation

amount awarded by learned claims tribunal.

12. Heard learned counsel for the rival parties and perused the available record.

13. To prove its defence that the the vehicle was given to Department of BSNL on contract by the owner and at the time of accident the offending vehicle was being used for commercial purpose, the insurance company has examined Anil Mevaparosh, Akash Jha and Surendra Singh Rajpoot, before the claim tribunal. However, above witnesses, have failed to explain the details of alleged contract between the owner and BSNL in respect to commercial use of the offending vehicle. Therefore, learned claims tribunal has rightly held that the offending vehicle was not being used for commercial purposes. It is not in dispute that at the time of accident, offending vehicle was insured with the appellant – insurance company. Since insurance company has failed to prove its defence, therefore, insurance company is liable to pay the compensation.

14. Consequently, M.A. No. 418 of 2009, appeal filed by the insurance company, is hereby dismissed being devoid of merits.

15. Now the question which is left to be decided is what will be the just proper compensation?

16. Learned claims tribunal has fixed the age of the deceased as 58 years

at the time of accident, which is found to be appropriate in view of the documents produced by the claimants.

17. So far as monthly income of the deceased is concerned, on the basis of pay slip and oral evidence of claimant Smt. Durga Devi, the tribunal has rightly held that the monthly income of the deceased was Rs.27,559/-.

18. Learned claims tribunal though considered all the claimants dependents on the deceased i.e. wife, son, daughter and mother of the deceased, however, deducted 1/3rd towards the personal expenses of the deceased. In the light of the case law of *National Insurance Company vs. Pranay Sethi & Ors.; 2017 ACJ 2700*, 1/4th personal expense ought to have been deducted looking to the number of dependents upon the deceased i.e. four.

19. Learned claims tribunal also erred in not awarding anything towards the future prospects.

20. In view of the case law of *Pranay Sethi (supra)*, considering the monthly income of the deceased @ Rs.27,559/-, multiplier of 9, future prospect @ 15% and Rs.70,000/- in other heads, total compensation amount comes to Rs.26,37,121/-. The tribunal has awarded a sum of Rs.

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2023/12/12

18,13,776/- to the appellant - claimant. The enhanced compensation amount comes to Rs.8,23,345/- (Rs.26,37,121 - 18,13,776). The

enhanced amount of compensation i.e. **Rs. 8,23,345/- (Rs. Eight Lakh Twenty Three Thousand Three Hundred Forty Five only)** shall carry interest as awarded by learned claims tribunal from the date of claim application till realization. The enhanced amount of compensation shall be payable to the claimants within a period of 12 weeks from the date of production of certified copy of this order. Rest of the award passed by learned claims tribunal shall remain intact.

21. If the enhanced amount of compensation is in excess to the valuation of appeal, the difference of the Court fee (if not already paid) shall be deposited by the claimants within four weeks' from today and proof thereof shall be submitted before the Registry. Thereafter, Registry shall issue the certified copy of the order passed today.

M.A. No. 522 of 2009 is disposed of in above terms.

A copy of this order be kept in the record of connected M.A. No. 522 of 2009.

(SUNITA YADAV)

JUDGE

AKS

Signature Not Verified
Signed by: AKS KUMAR
Signing time: 20/04/23
9:46:54 AM

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THE HIGH COURT OF MADHYA PRADESH
MCRC-28266-2020
(SONU KIRAR Vs THE STATE OF MADHYA PRADESH)

Gwalior, Dated :19/08/2020

Shri R.P. Gupta, learned counsel for the applicant.

Shri Suneel Dubey, learned Panel Lawyer for the respondent-State.

I.A. No.12186/2020, an application for urgent hearing, is taken up, considered and allowed for the reasons mentioned therein.

Matter is heard through video conferencing.

The applicant has filed this first application u/S.439, Cr.P.C. for grant of bail.

The applicant has been arrested on 21/12/2019 in connection with Crime No.476/2019 registered at Police Station Bhitwar, District Gwalior (M.P.) for offence under Sections 394 of IPC, Section 11/13 of MPDVPK Act and Sections 25, 27 of Arms Act.

It is submitted by learned counsel for the applicant- Sonu Kirar that the applicant has not committed any offence. He has falsely been implicated in the case. Investigation has been completed and charge-sheet has been filed. The trial will take its own time and applicant is ready to abide by any condition which may be imposed by this Court. Hence, prays for grant of bail to the present applicant. Applicant further undertakes to abide by all the

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terms and conditions of guidance, circulars and directions issued by Central Government, State Government as well as Local Administration regarding measures in respect of COVID- 9 Pandemic and maintain hygiene in the vicinity while keeping physical distancing.

Learned Panel Lawyer for the State has vehemently opposed the submissions and submitted that the two criminal cases have been registered against the present applicant, out of which one case is of same nature. It is further submitted that a huge amount of money that is Rs.2,50,000/- has been looted by the present applicant. Hence, prays to reject the bail application of the applicant.

Heard learned counsel for the parties at length through VC and considered the arguments advanced by them.

The Supreme Court by order dated 23-3-2020 passed in the case of **IN RE : CONTAGION OF COVID 19 VIRUS IN PRISONS** in **SUO MOTU W.P. (C) No. 1/2020** has directed all the States to constitute a High Level Committee to consider the

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release of prisoners in order to decongest the prisons. The Supreme

Court has observed as under :

“The issue of overcrowding of prisons is a matter of serious concern particularly in the present context of the pandemic of Corona Virus (COVID – 19).

Having regard to the provisions of Article 21 of the Constitution of India, it has become imperative to ensure that the spread of the Corona Virus within the prisons is controlled.

We direct that each State/Union Territory shall constitute a High Powered Committee comprising of (i) Chairman of the State Legal Services Committee, (ii) the Principal Secretary (Home/Prison) by whatever designation is known as, (ii) Director General of Prison(s), to determine which class of prisoners can be released on parole or an interim bail for such period as may be thought appropriate. For instance, the State/Union Territory could consider the release of prisoners who have been convicted or are under trial for offences for which prescribed punishment is up to 7 years or less, with or without fine and the prisoner has been convicted for a lesser number of years than the maximum.

It is made clear that we leave it open for the High Powered Committee to determine the category of prisoners who should be released as aforesaid, depending upon the nature of offence, the number of years to which he or she has been sentenced or the severity of the offence with which he/she is charged with and is facing trial or any other relevant factor,

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which the Committee may consider appropriate.”

In view of the aforesaid and considering the fact that the applicant is in custody since 21.12.2019, without commenting upon the merits of the case, the application is allowed and it is hereby directed that the applicant shall be released on bail on his furnishing personal bond of **Rs.1,00,000/- (Rupees One Lac only)** with one solvent surety of the like amount to the satisfaction of the Court concerned for his regular appearance before the Court concerned on the dates fixed by it.

In view of COVID-19 pandemic, the jail authorities are directed that before releasing the applicant, his Corona Virus test shall be conducted and if it is found negative, then the concerned local administration shall make necessary arrangements for sending the applicant to his house, and if his test is found positive then the applicant shall be immediately sent to concerning hospital for his treatment as per medical norms. If the applicant is fit for release and if he is in a position to make his personal arrangements, then he

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shall be released only after taking due travel permission from local administration. After release, the applicant is further directed to strictly follow all the instructions which may be issued by the Central Govt./State Govt. or Local Administration for combating the Covid19. If it is found that the applicant has violated any of the instructions (whether general or specific) issued by the Central Govt./State Govt. or Local Administration, then this order shall automatically lose its effect, and the Local Administration/Police Authorities shall immediately take him in custody and would send him to the same jail from where he was released.

This order will remain operative subject to compliance of the following conditions by the applicant :-

1. The applicant will comply with all the terms and conditions of the bond executed by him;
2. The applicant will cooperate in the investigation/trial, as the case may be;
3. The applicant will not indulge himself in extending inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade them from disclosing such facts to the Court or to the Police Officer, as the case may be;
4. **The applicant shall not commit an offence similar to the offence of which he is accused. In case of repetition of offence, this bail order shall automatically stand cancelled.**

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5. The applicant will not move in the vicinity of complainant party and applicant will not seek unnecessary adjournments during the trial;
6. The applicant will not leave India without previous permission of the trial Court/Investigating Officer, as the case may be;
7. **The applicant shall mark his attendance before the concerned Police Station once a fortnight till conclusion of trial. and**
8. The applicant will inform the SHO of concerned police station about his residential address in the said area and it would be the duty of the Public Prosecutor to send **E-copy** of this order to SHO of concerned police station for information.

Application stands allowed and disposed of.

E- copy of this order be sent to the trial Court concerned for compliance, if possible for the office of this Court.

Certified copy/ e-copy as per rules/directions.

**(Rajeev Kumar Shrivastava)
Judge**

vpn



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MA.781.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Ramvilas Sharma & Ors]
MA.782.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Satyanarayan & Ors]
MA.783.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Bheem Bahadur & Ors]
MA.784.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Pushpa Devi & Ors]
MA.785.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Malti Devi & Ors]
MA.786.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Rajrani & Ors]
MA.787.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Mohan Singh & Ors]
MA.883.2015 [Smt. Rajrani & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.884.2015 [Smt. Malti Devi & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.886.2015 [Smt. Pushpa Giri & Ors. Vs. Anarth Singh Lodhi & Ors.]

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Gwalior, Dated:-21.06.2019

MA.779.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri R.P. Gupta, learned counsel for respondents No.1 to 4.
Shri Sameer Varma, learned counsel for respondent No.6.

MA.780.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri Sameer Varma, learned counsel for respondent No.3.

MA.781.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri R.P. Gupta, learned counsel for respondent No.1.
Shri Sameer Varma, learned counsel for respondent No.3.

MA.782.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri Sameer Varma, learned counsel for respondent No.3.

MA.783.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri Sameer Varma, learned counsel for respondent No.3.

MA.784.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri R.P. Gupta, learned counsel for respondents No.1 to 3.
Shri Sameer Varma, learned counsel for respondent No.5.

MA.785.2015

Shri N.S. Tomar, learned counsel for the appellant.

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MA.780.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Rambahadur Singh Dohre & Ors]
MA.781.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Ramvilas Sharma & Ors]
MA.782.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Satyanarayan & Ors]
MA.783.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Bheem Bahadur & Ors]
MA.784.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Pushpa Devi & Ors]
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MA.786.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Rajrani & Ors]
MA.787.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Mohan Singh & Ors]
MA.883.2015 [Smt. Rajrani & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.884.2015 [Smt. Malti Devi & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.886.2015 [Smt. Pushpa Giri & Ors. Vs. Anarth Singh Lodhi & Ors.]

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Shri R.P. Gupta, learned counsel for respondents No.1 to 6
Shri Sameer Varma, learned counsel for respondent No.8.

MA.786.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri R.P. Gupta, learned counsel for respondents No.1 to 4.
Shri Sameer Varma, learned counsel for respondent No.6.

MA.787.2015

Shri N.S. Tomar, learned counsel for the appellant.
Shri Sameer Varma, learned counsel for respondent No.3.

MA.883.2015

Shri R.P. Gupta, learned counsel for the appellants.
Shri Sameer Varma, learned counsel for respondent No.2.
Shri N.S. Tomar, learned counsel for respondent No.3.

MA.884.2015

Shri R.P. Gupta, learned counsel for the appellants.
Shri Sameer Varma, learned counsel for respondent No.2.
Shri N.S. Tomar, learned counsel for respondent No.3.

MA.886.2015

Shri R.P. Gupta, learned counsel for the appellants.
Shri Sameer Varma, learned counsel for respondent No.2.
Shri N.S. Tomar, learned counsel for respondent No.3.

These appeals under Section 173(1) of the Motor Vehicles Act,
1988, are directed against the common award dated 05.05.2015 passed

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MA.787.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Mohan Singh & Ors]
MA.883.2015 [Smt. Rajrani & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.884.2015 [Smt. Malti Devi & Ors. Vs. Anarth Singh Lodhi & Ors.]
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by the IX Additional Motor Accident Claims Tribunal, Gwalior (M.P.) arising from the accident which occurred on 20.05.2012 when the bus carrying the personnel of 29th Battalion, Datia to their posting place Shahdol was dashed at by the offending Tanker carrying hazardous substance (Petrol) bearing registration number MP09 KD 6139, resulting in death of Anand Kishore, Gopal Giri, Maharaj Singh and Dharmpal Singh and grievous injuries to Ramvilas Sharma, Satyanarayan, Bhim Bahadur, Rambahadur and Mohan Singh. The accident occurred at Bandha Bazar, Main Road, P.S. Jai Singh Nagar, District Shahdol. Offence was registered under Sections 279, 337, 304A IPC vide Crime No.375/2012 against the driver of offending vehicle. Claim Petitions were filed by the injured persons and by the dependents of deceased. The Claims Tribunal on the basis of the cogent material evidence on record passed the award in respective claim cases. The Insurance Company with whom the offending vehicle was insured was jointly held responsible with the driver and owner of the offending vehicle. The Tribunal discarded the defence of the Insurance Company as to invalid driving licence and the contributory negligence of the driver of the bus carrying the victims.

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MA.781.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Ramvilas Sharma & Ors]
MA.782.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Satyanarayan & Ors]
MA.783.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Bheem Bahadur & Ors]
MA.784.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Pushpa Devi & Ors]
MA.785.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Malti Devi & Ors]
MA.786.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Rajrani & Ors]
MA.787.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Mohan Singh & Ors]
MA.883.2015 [Smt. Rajrani & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.884.2015 [Smt. Malti Devi & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.886.2015 [Smt. Pushpa Giri & Ors. Vs. Anarth Singh Lodhi & Ors.]

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(2) Aggrieved, the Insurance Company has preferred these appeals; viz. MA.779.15, MA.780.15, MA.781.15, MA.782.15, MA.783.15, MA.784.15, MA.785.15, MA.786.15, MA.787.15 on the ground that the Claims Tribunal grossly erred in accounting the Insurance Company for compensation jointly with the driver and owner; whereas, in fact, the driver of offending vehicle was not possessing valid driving licence for driving the vehicle carrying hazardous substance. It is also urged that the Claims Tribunal having given the finding that the driver of the bus was equally negligent, committed an error of law in not holding the driver and the Insurance Company/the owner of bus 50% liable for the compensation. The Insurance company also raises the issue as regard to quantum of compensation being on the higher side.

(3) Some of the claimants, viz. Ramvilas Sharma (Cross-objection in MA.781/2015), Smt. Rajrani (MA.883/2015) and Smt. Malti Devi (MA.884/2015), Smt. Pushpa Giri (MA.886/15) have also preferred cross-objections/appeals for enhancement, as they are dissatisfied with the quantum of compensation awarded.

(4) The issue as regard to invalid driving licence has been dwelt by

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MA.782.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Satyanarayan & Ors]
MA.783.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Bheem Bahadur & Ors]
MA.784.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Pushpa Devi & Ors]
MA.785.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Malti Devi & Ors]
MA.786.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Rajrani & Ors]
MA.787.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Mohan Singh & Ors]
MA.883.2015 [Smt. Rajrani & Ors. Vs. Anarth Singh Lodhi & Ors.]
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the Claims Tribunal in paragraphs 56 to 60 in the following terms:

56. अनावेदक क्र.3 द्वारा शंभूदयाल विरूद्ध न्यू इंडिया इंश्योरेंस क. लि. एवं अन्य 2010 ए.सी.जे. 2243 के न्यायदृष्टांत पर अवलंबित होते हुये तर्क किया गया है कि बीमित वाहन के चालक के पास हैजार्डियस गुडस परिवहन यान का ड्रायविंग लाइसेंस नहीं था। इसलिये अनावेदक क्र.3 क्षतिपूर्ति अदा करने के दायित्वाधीन नहीं है।

57. इसके विपरीत अनावेदक क्रमांक 2 द्वारा बघेल खंड फिलिंग स्टेशन एवं अन्य विरूद्ध ब्रजभान प्रसाद एवं अन्य 2006 ए.सी.जे. 2503 के न्यायदृष्टांत पर अवलंबित होते हुये तर्क किया गया है कि अनावेदक क्र.2 के पास हैवी ट्रांसपोर्ट व्हीकल को चलाने का ड्रायविंग लाइसेंस था। इसलिये यदि उक्त ड्रायविंग लाइसेंस पर डेंजरस और हैजार्डियस परिवहन यान को चलाने का इंडोर्समेंट नहीं था तो इस आधार पर बीमाकर्ता क्षतिपूर्ति अदा करने के दायित्व से उन्मोचित नहीं होता है।

58. उपरोक्त प्रकरण में माननीय म.प्र.उच्च न्यायालय की खंडपीठ द्वारा यह मान्य किया गया है कि यदि चालक के पास हैवी ट्रांसपोर्ट यान के चालन का ड्रायविंग लाइसेंस है और उक्त लाइसेंस पर डेंजरस और हैजार्डियस माल परिवहन यान को चलाने का इंडोर्समेंट नहीं है तो बीमा पालिसी की शर्तों का मूलभूत उल्लंघन नहीं है और इसलिये बीमाकर्ता क्षतिपूर्ति अदा करने के दायित्वाधीन है।

59. अनावेदक क्र.3 द्वारा प्रस्तुत शंभूदयाल विरूद्ध न्यू इंडिया इंश्योरेंस क.लि. एव. अन्य 2010 ए.सी.जे. 2243 के प्रकरण के आक्रामक वाहन के चालक के पास दुर्घटना दिनांक पर भारी परिवहन यान को चलाने का ड्रायविंग लाइसेंस नहीं था। ऐसी स्थिति में माननीय उच्च न्यायालय द्वारा यह मान्य किया गया है कि आक्रामक वाहन के चालक के पास वाहन को चलाने के लिये वैध अनुज्ञापति नहीं थी। उक्त प्रकरण में बघेलखंड फिलिंग स्टेशन एवं अन्य विरूद्ध ब्रजभान प्रसाद एवं अन्य 2006 ए.सी.जे. 2503 के प्रकरण पर विचार नहीं किया गया है। इसलिये इस अधिकरण द्वारा उपरोक्त प्रकरण में माननीय म.प्र. उच्च न्यायालय की खंडपीठ द्वारा प्रतिपादित न्याय सिद्धांत का अनुसरण किया जाना बाध्यकारी है।

60. उपरोक्त न्यायदृष्टांत में यह प्रतिपादित किया गया है कि यदि वाहन चालक के पास भारी ट्रांसपोर्ट यान को चलाने का लाइसेंस है, और लाइसेंस पर डेंजरस तथा हैजार्डियस वाहन को चलाने का

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MA.784.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Pushpa Devi & Ors]
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MA.786.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Smt. Rajrani & Ors]
MA.787.2015 [Reliance Gen. Insurance Co. Ltd. Vs. Mohan Singh & Ors]
MA.883.2015 [Smt. Rajrani & Ors. Vs. Anarth Singh Lodhi & Ors.]
MA.884.2015 [Smt. Malti Devi & Ors. Vs. Anarth Singh Lodhi & Ors.]
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पृष्ठांकन नहीं है, तो यह बीमा पालिसी का मूलभूत भंग नहीं है। इसलिये इस आधार पर बीमाकर्ता क्षतिपूर्ति अदा करने के दायित्व से उन्मोचित नहीं हो सकता है। यह न्यायादृष्टांत इस प्रकरण की परिस्थिति पर लागू होता है। प्रस्तुत मामले में अनावेदक कं.1 के पास भारी ट्रांसपोर्ट यान को चलाने का वैध ड्रायविंग लाइसेंस था। उक्त लाइसेंस पर डेंजरस तथा हैजार्डियस वाहन को चलाने का पृष्ठांकन नहीं है। इस प्रकार यह स्पष्ट है कि अनावेदक कं.1 के पास वैध ड्रायविंग लाइसेंस नहीं था, किंतु यह बीमा पालिसी का मूलभूत भंग नहीं है। इसलिये बीमाकर्ता क्षतिपूर्ति अदा करने के दायित्वाधीन है। तदानुसार इस वादप्रश्न का निष्कर्ष दिया जाता है।”

(5) Evidently, the Claims Tribunal discarded the plea of the Insurance Company on the strength of the judgment by Division Bench of this High Court in **“Baghelkhand Filling Station And Anr. Vs. Brijbhan Prasad And Ors. [2006 ACJ 2503]”**. In **“Baghelkhand Filling Station And Anr. (supra)**, while dwelling on the issue as to in case for non-endorsement in the driving licence to drive the vehicle carrying hazardous substance will exonerate the insurance company from the liability to pay compensation in case of an accident on the principle of breach of policy, the Division Bench held:

“12. For better appreciation of Sub-rules (3) and (4) of Rule 9 of the Rules, we deem it apposite to reproduce the same:

9. Educational qualifications for drivers of goods

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carriages carrying dangerous or hazardous goods.

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(3) The licensing authority, on receipt of the application referred to in Sub-rule (2), shall make an endorsement in the driving licence of the applicant to the effect that he is authorised to drive a goods carriage carrying goods of dangerous or hazardous nature to human life.

(4) A licensing authority other than the original licensing authority making any such endorsement shall communicate the fact to the original licensing authority.

13. A perusal of the aforesaid relevant rules would show that endorsement in the driving licence of the applicant is necessary to the effect that he is authorised to drive a goods carriage carrying goods of dangerous or hazardous nature to human life. This endorsement was of course not seen on the driving licence of respondent No. 3, by the appellants. But, it is equally true that driver was holding a licence to drive a tanker. It is not the case of the respondents that accident had taken place on account of the fact that there was no endorsement to drive such a vehicle. The endorsement neither increases the efficiency of the driver nor in its absence the efficiency of the driver is likely to be reduced in any manner whatsoever. It only certifies

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additionally that he is authorised to drive a goods carriage carrying goods of dangerous or hazardous nature. For driving such a vehicle, no further expertise or driving skill is required. This could be said to be a lapse on the part of the driver as well as on the part of appellants herein, but this lapse was not responsible for the cause of accident.

14. Even without the endorsement as contemplated under Sub-rule (3), the driving skill of the respondent No. 3 had not reduced. In fact the appellants having seen a certificate from Hindustan Petroleum Limited that respondent No. 3 was driving their tanker earlier appeared to be satisfied that the driver was holding a valid and proper licence and did not care to inquire with regard to endorsement. By taking the endorsement from the licensing authority, the nature of vehicle or the kind of the vehicle which the driver would be driving would not have changed, it would have remained the same. Thus, taking of the endorsement from the licensing authority was for some other purpose and not for giving him further certificate for driving the tanker, as he was already holding a valid licence for driving it. Precisely this is what has been said in Swaran Singh's case, 2004 ACJ 1 (SC), in para 102. It has been held so-

“...To avoid its liability towards the insured, the insurer has to prove that the insured was guilty of negligence and failed to exercise reasonable care in

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the matter of fulfilling the condition of the policy regarding use of vehicles by duly licensed driver or one who was not disqualified to drive at the relevant time.

It has further been held as under:

“Even where the insurer is able to prove breach on the part of the insured concerning the policy condition regarding holding of a valid licence by the driver or his qualification to drive during the relevant period, the insurer would not be allowed to avoid its liability towards the insured unless the said breach or breaches on the condition of driving licence is/are so fundamental as are found to have contributed to the cause of the accident. The Tribunals in interpreting the policy conditions would apply 'the rule of main purpose' and the concept of 'fundamental breach' to allow defences available to the insurer under Section 149(2) of the Act.”

16. For all these reasons, we are of the opinion that Tribunal committed a grave error in not fastening the liability on the insurance company and instead exonerating it from payment of compensation.

17. In the light of aforesaid facts and features, we are of the opinion that there was no fundamental or basic breach of

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the terms and conditions of the policy, which could have been sufficient to hold that insurance company would not be liable to pay the compensation.”

(6) Though the appellant Insurance Company has placed reliance on the decision in “**Sambhu Dayal V. New India Assurance Company Ltd. and others [2009 (III) MPWN 97]**”; however, it appears from the decision in **Shambhu Dayal (supra)** that the decision in **Baghelkhand Filling Station And Anr. (supra)** by the Division Bench was not taken note of. Trite it is that a bench of lesser strength is bound by the view expressed by the Larger Bench. In this context, reference can be had of the decision by the Larger Bench in “**Jabalpur Bus Operators Association & Others Vs. State of M.P. and another [2003(1) MPHT 226]**”; wherein it is held:

“8.Therefore, the well settled principle of precedent which has crystallised into the rule of law, a Bench of lesser strength is bound by the view expressed by a Bench of larger strength and can not take a view in departure or in conflict therefrom.”

(7) Since the appellant/Insurance Company has failed to bring to the notice of this Court any decision overruling the ratio laid down by

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the Division Bench in **Baghelkhand Filling Station And Anr.** (*supra*), this Court is bound by the law laid down therein. In view whereof, the Claims Tribunal was justified in accounting the Insurance Company to pay the compensation jointly. The contention that the Insurance Company ought to have been exonerated because of invalid driving licence, thus fails.

(8) Now, coming to the contention regarding contributory negligence. The Claims Tribunal framed the Issue No.5 [5. क्या यह दुर्घटना बस चालक की उपेक्षा अथवा योगदायी उपेक्षा के कारण घटित हुई थी?] and found the Bus Driver negligent to the extent of 25%. The reasons find mention in paragraphs 17 to 22:

"17. यह सही है कि इस बिंदु पर अनावेदकगण द्वारा कोई साक्ष्य प्रस्तुत नहीं की गई है, किंतु स्वयं आवेदकगण की साक्ष्य से दर्शित परिस्थितियों के आधार पर यह दर्शित होता है कि दुर्घटना कारित होने में आवेदकगण के बस चालक की भी योगदायी उपेक्षा रही है। आवेदकगण के बस के चालक आवेदक मोहनसिंह (आ.सा.9) ने कथन किया है कि उसने आक्रामक ट्रेक्टर को 50-60 फिट की दूरी से देख लिया था। घटना आमने सामने की टक्कर से हुई थी। साक्षी का यह भी कथन है कि घटना के समय दोनों वाहनों के ब्रेक नहीं लग पाये थे। यद्यपि इस साक्षी ने अपने कथन में सुधार करते हुये पुनः कथन किया है कि उसने ब्रेक लगा लिये थे, किंतु साक्षी का यह पश्चातवर्ती कथन विश्वसनीय प्रतीत नहीं होता है।

18. यह साक्षी दुर्घटनाग्रस्त बस का चालक है। यह साक्षी भी घटना में आहत हुआ है और स्वयं इस साक्षी के द्वारा भी क्षतिपूर्ति दावा आवेदनपत्र प्रस्तुत किया गया है। इसलिये यह प्रतीत होता है कि प्रतिपरीक्षण के दौरान पहले ब्रेक नहीं लगा पाने का कथन करने के बाद

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दुर्घटना में अपने उत्तरदायित्व से बचने की मंशा से बाद में सोचे गये विचार के आधार पर कथन करते हुये पुनः यह बताया गया है कि उसने ब्रेक लगा लिया था। यहां पर यह उल्लेखनीय है कि आवेदक सत्यनारायण (आ.सा.11) ने भी अपने कथन की कंडिका 11 में यह कथन भी किया है कि दुर्घटना आमने सामने से हुई थी। दुर्घटना के समय बस और टैंकर गतिशील थे। इस साक्षी के कथन से भी यह स्पष्ट होता है कि दुर्घटना के समय दुर्घटनाग्रस्त बस के चालक द्वारा भी बस के ब्रेक नहीं लगाये गये थे।

19. उपरोक्त परिस्थितियों के आलोक में मोहनसिंह (आ.सा.9) का बाद में किया गया यह कथन कि उसने ब्रेक लगा लिया था, विश्वसनीय प्रतीत नहीं होता है। इस प्रकार इस साक्षी के कथन के आधार पर यह स्पष्ट होता है कि दुर्घटना दोनों वाहनों की आमने सामने से हुई टक्कर के परिणामस्वरूप हुई थी। आवेदक रामविलास (आ.सा.6) तथा रामबहादुर सिंह (आ.सा.10) का भी कथन है कि दुर्घटना आमने-सामने की टक्कर से हुई थी। आवेदक साक्षियों का ऐसा कोई कथन नहीं है कि घटनास्थल पर सड़क टेढ़ी-मेढ़ी होने अथवा किसी प्रकार का व्यवधान होने के कारण सामने से आ रहा वाहन दिखाई नहीं दे रहा था। इसके विपरीत बस चालक मोहनसिंह तथा अन्य आवेदक साक्षियों का कथन है कि उन्होंने कुछ दूर से सामने से आ रहे आकामक वाहन को देख लिया था।

20. इस प्रकार यह स्पष्ट है कि दुर्घटनाग्रस्त बस के चालक के पास सामने से आ रहे आकामक वाहन को देखने तथा दुर्घटना को बचाने का अवसर उपलब्ध था। इसलिये यदि आवेदक मोहनसिंह द्वारा सम्यक सावधानीपूर्वक वाहन चलाया जा रहा होता तो संभवतः दुर्घटना टाली जा सकती थी। यहां पर यह उल्लेखनीय है कि आवेदक मोहनसिंह का ऐसा कोई कथन नहीं है कि उसने दुर्घटना को बचाने का प्रयास किया था और किसी अपरिहार्य कारणवश वह दुर्घटना को बचा नहीं सका था। उपरोक्त साक्ष्य द्वारा दर्शित परिस्थितियों से यह निष्कर्ष निकलता है कि दुर्घटना कारित होने में दुर्घटनाग्रस्त बस के चालक आवेदक मोहन सिंह की भी योगदायी उपेक्षा रही है।

21. अनावेदक क.3 द्वारा कामिनी एवं अन्य विरुद्ध के.पी. शर्मा एवं अन्य 2009 (2) टी.ए.सी.397 (एम.पी) का न्यायदृष्टांत प्रस्तुत किया गया है। इस प्रकरण में माननीय म.प्र. उच्च न्यायालय द्वारा यह अभिमत प्रकट किया गया है कि आमने सामने से हुई टक्कर की दुर्घटना में आकामक वाहन में अतिरिक्त दुर्घटना में अंतर्वलित अन्य वाहन चालक

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की भी उपेक्षा रही होगी। उक्त मामले में दुर्घटना में अर्तवलिit दूसरे वाहन के मृत चालक की 25 प्रतिशत योगदायी उपेक्षा होना मानी गई है।

22. यह न्याय दृष्टांत इस प्रकरण की परिस्थितियों पर लागू होता है क्योंकि प्रस्तुत मामले में यह प्रमाणित हुआ है कि दुर्घटना दोनों वाहनों की आमने सामने की टक्कर से हुई है और ऐसी कोई साक्ष्य उपलब्ध नहीं हुई है, जिससे यह प्रमाणित होता हो कि दुर्घटनाग्रस्त बस के चालक द्वारा दुर्घटना को टालने का प्रयास किया गया था। उपरोक्त न्यायदृष्टांत के आलोक में प्रस्तुत मामले में भी दुर्घटनाग्रस्त बस के चालक मोहनसिंह की दुर्घटना कारित होने में 25 प्रतिशत योगदायी उपेक्षा मानी जाना उचित है। तदनुसार वाद प्रश्न क्रं.5 का निष्कर्ष है कि दुर्घटना कारित होने में बस चालक की 25 प्रतिशत योगदायी उपेक्षा रही है।”

(9) The Claims Tribunal while determining compensation in lieu of injuries sustained by Mohan Singh, driver of the bus deducted 25% in lieu of contributory negligence. This fact will be evident from paragraph 126 of the award; wherein, the Tribunal held:

“126. आवेदक की चोटों की प्रकृति तथा प्रकरण की परिस्थितियों के परिप्रेक्ष्य में आवेदक को पीडा एवं दर्द के लिये 19000/- रूपये, उपचार व्यय के लिये 5000/- रूपये तथा परिचारक व्यय एवं पौष्टिक आहार के लिये 4000/-रूपये दिलाया जाना उचित प्रतीत होता है। इस प्रकार कुल क्षतिपूर्ति राशि (19000+5000+4000+47000) 75,000/- रूपये निर्धारित होती है। दुर्घटना कारित होने में आवेदक की पच्चीस प्रतिशत योगदायी उपेक्षा होना निर्धारित किया गया है। इसलिये उपरोक्त क्षतिपूर्ति राशि में से 25 प्रतिशत राशि की कटौती किया जाना उचित है। क्षतिपूर्ति राशि में से 25 प्रतिशत राशि 18750/- रूपये की कटौती किये जाने के पश्चात आवेदक क्षतिपूर्ति राशि 56250/- रूपये प्राप्त करने का अधिकारी है। तदनुसार इस वादप्रश्न का निष्कर्ष दिया जाता है।”

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(10) The question raised by the appellant Insurance Company as to whether the similar apportionment ought to have been made while determining the compensation *qua* the victims who were passengers, has been answered against the Insurance Company by the Supreme Court in “**Khenyei Vs. New India Assurance Company Limited and others [(2015) 9 SCC 273]**”; wherein, their Lordships were pleased to observe:

“3. It is a case of composite negligence where injuries have been caused to the claimants by combined wrongful act of joint tortfeasors. In a case of accident caused by negligence of joint tortfeasors, all the persons who aid or counsel or direct or join in committal of a wrongful act, are liable. In such case, the liability is always joint and several. The extent of negligence of joint tortfeasors in such a case is immaterial for satisfaction of the claim of the plaintiff/claimant and need not be determined by the court. However, in case all the joint tortfeasors are before the court, it may determine the extent of their liability for the purpose of adjusting inter se equities between them at an appropriate stage. The liability of each and every joint tortfeasor vis-a-vis to the plaintiff/claimant cannot be bifurcated as it is joint and several liability. In the case of composite negligence, apportionment of compensation between tortfeasors for making payment to the plaintiff is not permissible as the plaintiff/claimant has the right to recover the entire amount from the easiest targets/solvent defendant.

12. A Full Bench of the Madhya Pradesh High Court in *Sushila Bhadoriya v. M.P. SRTC* [2005 (1) MPLJ 372] has

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also laid down that in case of composite negligence, the liability is joint and several and it is open to implead the driver, owner and the insurer of one of the vehicles to recover the whole amount from one of the joint tortfeasors. As to apportionment also, it has been observed that both the vehicles will be jointly and severally liable to pay the compensation. Once the negligence and compensation is determined, it is not permissible to apportion the compensation between the two as it is difficult to determine the apportionment in the absence of the drivers of both the vehicles appearing in the witness box. Therefore, there cannot be apportionment of the claim between the joint tortfeasors.

15. There is a difference between contributory and composite negligence. In the case of contributory negligence, a person who has himself contributed to the accident cannot claim compensation for the injuries sustained by him in the accident to the extent of his own negligence; whereas in the case of composite negligence, a person who has suffered has not contributed to the accident but due to the outcome of combination of negligence of two or more other persons. This Court in *T.O. Anthony v. Karvarnan* [(2008) 3 SCC 748] has held that in case of contributory negligence, the injured need not establish the extent of responsibility of each wrongdoer separately, nor is it necessary for the court to determine the extent of liability of each wrongdoer separately. It is only in the case of contributory negligence that the injured himself has contributed by his negligence in the accident. Extent of his negligence is required to be determined as damages recoverable by him in respect of the injuries have to be reduced in proportion to his contributory negligence. The relevant portion is extracted hereunder: (SCC pp. 750-51, para 6-7)

“6. 'Composite negligence' refers to the negligence on the part of two or more persons. Where a person

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is injured as a result of negligence on the part of two or more wrongdoers, it is said that the person was injured on account of the composite negligence of those wrongdoers. In such a case, each wrongdoer, is jointly and severally liable to the injured for payment of the entire damages and the injured person has the choice of proceeding against all or any of them. In such a case, the injured need not establish the extent of responsibility of each wrongdoer separately, nor is it necessary for the court to determine the extent of liability of each wrong doer separately. On the other hand where a person suffers injury, partly due to the negligence on the part of another person or persons, and partly as a result of his own negligence, then the negligence on the part of the injured which contributed to the accident is referred to as his contributory negligence. Where the injured is guilty of some negligence, his claim for damages is not defeated merely by reason of the negligence on his part but the damages recoverable by him in respect of the injuries stand reduced in proportion to his contributory negligence.

7. Therefore, when two vehicles are involved in an accident, and one of the drivers claims compensation from the other driver alleging negligence, and the other driver denies negligence or claims that the injured claimant himself was negligent, then it becomes necessary to consider whether the injured claimant was negligent and if so, whether he was solely or partly responsible for the accident and the extent of his responsibility, that is his contributory negligence. Therefore where the injured is himself partly liable, the principle of 'composite negligence' will not apply nor can there be an automatic inference that the negligence was 50:50 as has been assumed in this case. The Tribunal ought to have examined the extent of contributory negligence of

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the appellant and thereby avoided confusion between composite negligence and contributory negligence. The High Court has failed to correct the said error.”

The decision in T.O. Anthony v. Karvarnan [(2008) 3 SCC 748] has been relied upon in AP SRTC v. K Hemlatha [(2008) 6 SCC 767].

17. The question also arises as to the remedies available to one of the joint tortfeasors from whom compensation has been recovered. When the other joint tortfeasor has not been impleaded, obviously question of negligence of non-impleaded driver could not be decided. Apportionment of composite negligence cannot be made in the absence of impleadment of joint tortfeasor. Thus, it would be open to the impleaded joint tortfeasors after making payment of compensation, so as to sue the other joint tortfeasor and to recover from him the contribution to the extent of his negligence. However, in case when both the tortfeasors are before the court/Tribunal, if evidence is sufficient, it may determine the extent of their negligence so that one joint tortfeasor can recover the amount so determined from the other joint tortfeasor in the execution proceedings, whereas the claimant has right to recover the compensation from both or any one of them.

22. What emerges from the aforesaid discussion is as follows :

22.1 In the case of composite negligence, plaintiff/claimant is entitled to sue both or any one of the joint tortfeasors and to recover the entire compensation as liability of joint tortfeasors is joint and several.

22.2 In the case of composite negligence, apportionment of compensation between two tortfeasors vis-à-vis the plaintiff/claimant is not permissible. He can recover at his option whole

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damages from any of them.

22.3 In case all the joint tortfeasors have been impleaded and evidence is sufficient, it is open to the court/Tribunal to determine inter se extent of composite negligence of the drivers. However, determination of the extent of negligence between the joint tortfeasors is only for the purpose of their inter se liability so that one may recover the sum from the other after making whole of payment to the plaintiff/claimant to the extent it has satisfied the liability of the other. In case both of them have been impleaded and the apportionment/extent of their negligence has been determined by the court/Tribunal, in main case one joint tortfeasor can recover the amount from the other in the execution proceedings.

22.4 It would not be appropriate for the court/Tribunal to determine the extent of composite negligence of the drivers of two vehicles in the absence of impleadment of other joint tortfeasors. In such a case, impleaded joint tortfeasor should be left, in case he so desires, to sue the other joint tortfeasor in independent proceedings after passing of the decree or award.”

(11) In view of the law laid down by Hon'ble Supreme Court in **Khenyei (supra)**, the second contention as regard to apportionment of compensation also fails.

(12) As regard to challenge on quantum of compensation awarded in lieu of the death and injuries. The record reveals that each of the victims was the employee of the Special Armed Force having definite

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income. The Tribunal, as evident from the award, has meticulously analyzed the entire cogent, material evidence on record, and has arrived at just compensation in lieu of the death and in respect of injuries, as would warrant an indulgence *qua* the quantum. For these reasons, even the cross-claims and the appeals for enhancement of compensation fail.

(13) In view whereof as the appeals by the Insurance Company are devoid of substance are dismissed. Similarly, the cross-claims and the appeals by the claimants for enhancement of compensation also fail and are dismissed. The parties to bear their respective costs.

(Sanjay Yadav)
Judge

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**IN THE HIGH COURT OF MADHYA PRADESH
AT GWALIOR**

BEFORE

HON'BLE SHRI JUSTICE ROOPESH CHANDRA VARSHNEY

ON THE 8th OF JANUARY, 2024

MISC. APPEAL No. 1525 of 2009

BETWEEN:-

1. SMT. VERSHA W/O LATE MUKESH YADAV , AGED ABOUT 25 YEARS, OCCUPATION: HOUSEWIFE
2. SMT. MUNNI DEVI W/O BATAN SINGH YADAV , AGED ABOUT 50 YEARS, OCCUPATION: HOUSEWIFE,
3. BATAN S/O LATE SITARAM YADAV , AGED ABOUT 60 YEARS, OCCUPATION: AGRICULTURIST,
4. KUMARI KAJAL D/O LATE SHRI MUKESH YADAV, AGED 7 YEARS,
RESPONDENT NO. 4 SINCE MINOR THROUGH GUARDIAN MOTHER SMT. VARSHA W/O LATE SHRI MUKESH YADAV

ALL R/O VILL. DATIAPUR P.S. DURSADA, TEHSIL
AND DISTT. DATIA (MADHYA PRADESH)

.....APPELLANTS

(BY SHRI R.P. GUPTA - ADVOCATE)

AND

1. DYALDAS MOTWANI S/O LATE TOPANDAS MOTWANI OCCUPATION: OWNER, NEAR RAJGARH, HARISH BHAWAN, DATIA (MADHYA PRADESH)
2. KAMLESH S/O LAXMINARAYAN YOGI OCCUPATION: DRIVER, R/O BAJARIYA MUHALLA BHANDER DISTT. DATIA (MADHYA PRADESH)
3. THE ORIENTAL INSURANCE CO.LTD. TH: DIVISIONAL MANAGER, MLB ROAD, GWALIOR (MADHYA PRADESH)

.....RESPONDENTS

This appeal coming on for orders this day, the court passed the following:

ORDER

Appellants/Claimants have filed this appeal under Section 173(1) of Motor Vehicles Act, 1988 assailing the award dated 4/9/2009 by Member, Motor Accident Claims Tribunal, Datia (M.P.) in Claims Case No. 17/2009; whereby, claim case preferred by claimants has been rejected.

2. Briefly stated facts of the case are that on 15/8/2008, deceased - Mukesh was travelling in offending Bus No. MP32P0130. It is alleged that when bus stopped at Satka Bus Stand, then Mukesh get down from the bus and was about to climb over the bus to look his luggage which was put over the roof of bus, however, during this process, bus driver started bus due to which he fell down and sustained grievous injuries and died on 16/8/2008 during treatment. Therefore, claimants-wife, parents and daughter of deceased filed a claim case claiming a total compensation of Rs. 37,35,000/- which was rejected by the Claims Tribunal holding that claimants failed to establish the factum of alleged incident.

3. During pendency of the appeal, claimants have filed an application under Order XLI Rule 27 CPC vide I.A.No. 2942/2016 to bring on record the judgment dated 10/5/2012 passed by Sessions Judge, Datia in Criminal Appeal No. 18/2012; whereby, appeal filed by respondent no. 2- Kamlesh driver of offending bus against the judgment dated 3/4/2012 passed by Additional Chief Judicial Magistrate, Bhandar, District Datia in Criminal Case No. 528/2008; whereby, he was held guilty for offence under Section 304-A of IPC and sentenced to suffer one year RI with fine of Rs. 1,000/- has been partly allowed

and his sentenced has been modified to the extent that he was sentenced to suffer till rising of court while enhancing the fine amount from Rs. 1,000/- to 20,000/- and in lieu thereof to further undergo six months SI.

4. It is the submission of learned counsel for the appellants that learned Claims Tribunal erred in rejecting his claim on the ground of delay in lodging the FIR, whereas, initially the merg was registered by J.A.Hospital Police Station vide Merg No. "0" and thereafter same was transferred to concerned police station and therefore, same cannot be a ground for rejecting the claim of claimants. Further it is submitted that in claim case, it is not necessary to lodge the report. As regards non-establishment of factum of incident, it is submitted that he has moved an application under Section XLI Rule 27 of CPC in which he has produced the judgment of Sessions Judge, Datia by which respondent No. 2-Kamlesh has been held guilty of offence and therefore, it cannot be said that they failed to establish the factum of incident. Further it is submitted that during cross-examination, the Insurance Company cross-examined the appellants' witnesses who have proved the factum of incident and therefore, Claims Tribunal erred in rejecting the Claim.

4. On the other hand, learned counsel for respondent No. 3 argued in support of the impugned award and prayed for dismissal of the appeal.

5. Heard learned counsel for the parties at length and perused the record.

6. Vide I.A.No. 2942/2016, appellants have brought on record the judgment passed by Sessions Judge, Datia accordingly to which respondent No. 2-Kamlesh, driver of the bus was held guilty of offence under Section 304-A of IPC and therefore when a criminal Court has found the factum of incident proved then there is no reason to disbelieve the same and therefore, the impugned award rejecting the claim of claimants/appellants is hereby set aside

and looking to the fact that appellants / claimants are languishing since year 2009, their claim is decided by this order finally.

7. First of all, in the opinion of this Court there was a contributory negligency on the part of deceased while climbing on the roof of the bus, therefore looking to the fact that claimants failed to prove that prior permission of the driver to climb over the bus was taken, the same is assessed to the extent of 25%.

8. Though the claimants have claimed that deceased used to earn Rs. 60,000/- from agricultural activities and Rs. 100/- per day by selling milk; however, in absence of any documentary proof of same but considering the fact that deceased was survived by four dependents, his income is assessed at Rs. 3,900/- per month and Rs. 46,800/- per annum. As regards deducting towards self expenditure, looking to the number of dependents, same would be 1/3 and after deducting the same, the annual income of deceased comes to Rs. 31,200/-. He shall also be entitled for future prospects to the extent of 40% in the light of decision of Apex Court in the case of **National Insurance Company vs. Pranay Sethi and Others, (2017 ACJ 2700)**; wherein, it has been held that "In case the deceased was self-employed or on a fixed salary, an addition of 40% of the established income should be the warrant where the deceased was below the age of 40 years. An addition of 25% where the deceased was between the age of 40 to 50 years and 10% where the deceased was between the age of 50 to 60 years should be regarded as the necessary method of computation. The established income means the income minus the tax component." Thus, after adding 40% towards future prospects, his annual income comes to Rs. 31,200/- + 12,480/- = 43,680/-. His date of birth was

2/2/1981 as per High School Certificate and thus, he was aged about 28 years at the time of accident and thus, multiplier of 17 would be applicable in the light of decision of Apex Court in the matter of **Sarla Verma (Smt.) and Ors. Vs. Delhi Transport Corporation and Anr., (2009) 6 SCC 121** and after applying the same, total loss of dependency comes to Rs. 43,680 x 17 = 7,42,560/-. The claimants shall also be entitled to receive a sum of Rs. 70,000/- towards conventional head like funeral expenses, loss of estate and loss of consortium and thus by adding same, the total compensation comes to Rs. 7,42,560 + 70,000 = 8,12,560/- out of which 25% is deducted towards self contributory negligence and after deducting the same, the amount of compensation for which the appellants/claimants should be entitled for comes to 8,12,560 - 2,03,140 = 6,09,420/-. The amount of compensation shall carry interest at the rate of 6% per annum from the date of claim petition before the Claims Tribunal.

9. As regards liability part is concerned, since it is not in dispute that offending bus was insured with respondent No. 3 insurance company on the date of incident, the liability for payment of compensation amount is fixed over respondent No. 3 Insurance Company, which shall make the payment of compensation amount to the claimants within a period of 3 months from the date of receipt of certified copy of this order.

(ROOPESH CHANDRA VARSHNEY)
JUDGE

JPS/-

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SOLANKI

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