



2026:DHC:7591



\$~62

* IN THE HIGH COURT OF DELHI AT NEW DELHI
CNR No. DLHC010007932014

Date of decision: 07th September 2026

+ MAC.APP. 27/2014

AMARJIT SINGH & ORS

.....Appellants

Through: Mr. Anshuman Bal and Mr.
Abhinav Sharma, Advs.

versus

NATIONAL INS. CO. LTD & ORS

.....Respondents

Through: Mr. Manoj Ranjan Sinha and
Mr. Vishal Agarwal, Advs. for
Respondent No.1

CORAM:

HON'BLE MR. JUSTICE ANISH DAYAL

JUDGMENT

ANISH DAYAL, J (ORAL)

1. This appeal has been filed by appellant/claimant seeking enhancement of compensation awarded by the Motor Accident Claims Tribunal, Karkardooma Courts, Delhi [*‘MACT/Tribunal’*], vide impugned award dated 09th September 2013, as also the impugned order dated 12th November 2013, whereby compensation of Rs.19,35,963/-, along with interest at the rate of 9% per annum was awarded.

2. The accident in question occurred on 18th July 2009, when *Vipul Kumar Singh* [hereinafter, *‘deceased’*] was standing at the main gate of *Hindustan Petroleum Corporation Limited* [*‘HPCL’*], and a truck bearing registration no. KA-40-5995, which was being driven rashly and



2026:DHC:7591



negligently, at a high speed, came and hit against the entrance of HPCL, thereby hitting the deceased.

3. The deceased was initially removed to the hospital at *Dharwad* and later shifted to AIIMS in *Delhi*, where he passed away. It is stated that he was *24 years* of age at the time.

4. *Mr. Anshuman Bal*, counsel for appellants/claimants, seeks enhancement of the compensation on the following counts, which are assessed as under:

- i) **First**, the multiplier taken by the MACT at '11' was based on the age of mother of the deceased, who was *52 years old*.

The principles governing adoption of the multiplier have now been standardized by the Supreme Court in *Sarla Verma v. DTC*, (2009) 6 SCC 121 and *National Insurance Co. Ltd. v. Pranay Sethi*, (2017) 16 SCC 680, wherein the Supreme Court has held that the multiplier shall be adopted on the basis of age of the deceased, as on the date of the accident. Therefore, considering that the deceased was *24 years* old on the date of the accident, a multiplier of '**18**' shall be adopted.

- ii) **Secondly**, *Mr. Anshuman Bal*, counsel for appellants/claimants, submits that the gross income of the deceased has been taken at *Rs. 33,899/-* per month, as opposed to *Rs.55,756/-*.

ii.i He points out that **PW2/Neelesh Khulbe**, an officer from Planning and Recruitment, HPCL, was summoned as a witness, and testified that the deceased was appointed in HPCL on 02nd August 2008 as an '*Officer Trainee*'. Subsequently, after 6 months, on 02nd February 2009, the



2026:DHC:7591



deceased was absorbed as an ‘*Operation Officer*’ at their *Hubli LPG plant* against a permanent post. Copy of the appointment letter dated 15th May 2008, as well as the Letter of Absorption dated 16th February 2009 were exhibited as **Ex. PW1/6** and **Ex. PW1/7** respectively, before the MACT.

- ii.ii It was further stated by **PW2/Neelesh Khulbe** that the deceased was withdrawing a salary of Rs.34,072/- per month on the date of the accident. Salary certificate of the deceased was exhibited as **Ex.PW2/2 (OSR)**. He stated that, as per the Second Pay Revision Committee applicable to the Central Public Sector Units [*which was to be applied retrospectively since 2007*], his revised gross salary would have been Rs.55,756/- per month. Based on this testimony, *Mr. Anshuman Bal*, counsel for appellant/claimant, claims that the income of deceased ought to have been taken at Rs.55,756/- per month.
- ii.iii *Mr. Manoj Ranjan Sinha*, counsel for respondent no.1/Insurance Company, however, points out to the cross examination of **PW2/Neelesh Khulbe**, wherein he stated “*future income of Rs.55,756/- could be paid to Late Sh. Vipul Kumar only after the completion of all above stated parameters and was not automatically available to employees on probation*”. The parameters in question included passing a written technical competency test, employee assessment during various phases of training,



2026:DHC:7591



and project evaluation. It was further deposed that the deceased had already completed some of these parameters including the written competency test and the assessment during training. On this basis, he contends that entitlement to a higher salary cannot be automatically considered since the deceased had not completed all the requisite parameters.

- ii.iv As per the settled position of law, the income which was being received by the deceased at the time of the accident ought to be considered. Thereafter, addition towards *future prospects* ought to be made to the said income.
- ii.v In the opinion of this Court, the Court cannot assess the notional income of the deceased on account of an amount which was yet to be granted to him, particularly when there existed a possibility whereby the said amount would not have been not granted to the deceased, i.e. if the aforementioned parameters were not completed.
- ii.vi Therefore, in order to avoid such speculation, the Court deems it fit to consider the amount of income which was actually being received by the deceased or to which he was entitled, as on the date of the accident.
- ii.vii Accordingly, net salary of the deceased, taken by the MACT at Rs.31,659/- per month, shall be upheld.
- iii) **Thirdly**, as regards the compensation granted under non-pecuniary heads, *Mr. Anshuman Bal*, counsel for appellants/claimants, contends that no compensation has been



2026:DHC:7591



awarded towards the *loss of consortium*, which ought to have been granted at ‘Rs.80,000/-’ in respect of both parents of the deceased.

iii.i This is not disputed by the Insurance Company and is, accordingly, awarded. However, the said amount cannot be in conjunction with the compensation granted under *loss of love and affection* at ‘Rs. 1,00,000/-’, since *loss of love and affection* has to be deleted in terms of the decision of the Supreme Court in ***United India Insurance Co. v. Satinder Kaur***, (2021) 11 SCC 780.

iii.ii The *funeral expenses* and *loss of estate* shall be granted at ‘Rs.15,000/-’ each.

iii.iii A deduction of *one-half* shall be made towards *personal and living expenses* since the deceased was a bachelor, instead of *one-third* as has been made by the MACT.

5. Furthermore, the Court notes that the MACT has made an inadvertent error while calculating the compensation payable to appellant/claimant by deducting the amount towards income tax after adding *future prospects*. The same shall therefore be modified.

6. Since monthly salary of the deceased is being taken at Rs.31,659/- per month, annual salary of the deceased would be calculated at Rs. 31,659/- x 12, that is Rs. 3,79,908/-. Deduction towards income tax would be made to the aforesaid annual income, in accordance with the tax slab prevalent in the financial year [‘FY’] 2008-2009, which would amount to Rs. 31,911/-.

7. Accordingly, the monthly salary of the deceased, after deduction



2026:DHC:7591



towards income tax, shall be as under:

S. No.	Heads	Amount
1.	Monthly Income of deceased before deduction (A)	Rs. 31,659/-
2.	Annual Income of deceased before deduction (B)	Rs. 3,79,908/-
3.	Less Income Tax (C)	Rs. 31,911/-
4.	Annual Income of deceased after deduction [(B-C)=D]	Rs. 3,47,997/-
5.	Monthly Income of deceased after deduction (E)	Rs. 29,000/- (rounded off)

8. Accordingly, the revised compensation shall be computed as under:

S. NO.	HEADS	AWARDED BY THE TRIBUNAL	AWARDED BY THIS COURT
1.	Monthly income of deceased (A)	Rs. 31,659/-	Rs. 29,000/-
2.	Add Future Prospects (B) @50%	Rs. 47,488/-**	Rs. 43,500/- [@50%]
3.	Less Personal expenses of the deceased (C)	NIL	Rs. 21,750/- [@1/2 nd]
4.	Monthly loss of dependency [B-C = D]	NIL	Rs. 21,750/-
5.	Annual loss of dependency (Dx12)	Rs. 4,93,899/-*** [Calculated as annual income of deceased]	Rs. 2,61,000/-
6.	Multiplier (E)	11	18
7.	Total loss of dependency (Dx12xE = F)	Rs. 18,10,963/- [Rs. 1,64,633 X 11]	Rs. 46,98,000/-
8.	Loss of love and affection	Rs. 1,00,000/-	NIL
9.	Compensation for loss of	NIL	Rs. 80,000



2026:DHC:7591



	consortium (G) (40,000x2)		
10.	Compensation for loss of estate (H)	NIL	Rs. 15,000/-
11.	Compensation towards funeral expenses (I)	Rs. 25,000/-	Rs. 15,000/-
12.	Total compensation (F+G+H+I = J)	Rs. 19,35,963/-	Rs. 48,08,000/-
13.	Interest	9%	9%
14.	Enhanced amount	Rs. 28,72,037/-	

**Deducted income tax at this monthly income. Calculated as [(Rs. 47,488/- X 12)

– Income Tax= Rs. 4,93,899/-]

***Considered parents entitled only to loss of estate; calculated at 1/3rd of Rs. 4,93,899/-, i.e. Rs. 1,64, 633/-

Directions

9. For aforesaid reasons, compensation has been enhanced by **Rs.28,72,037/-** [*‘enhanced amount’*].

10. It is directed that the enhanced amount, along with interest at the rate of 9% per annum, be deposited before the MACT within a period of *six weeks*. It is further directed that the said amount, along with accrued interest thereon, shall thereafter be released in favour of the appellants/claimants, as a lump sum, considering the accident occurred way back in 2009 and the appeal has been pending before the Court since 2014.

11. The aforesaid amount shall be released in in favour of the appellants/claimants in terms of the apportionment provided by the MACT.

12. The originally awarded amount, if not already released, shall be released in favour of the appellants/claimants, in terms of the directions passed by the MACT *vide* impugned award.



2026:DHC:7591



13. Accordingly, appeal is disposed of in above terms.
14. Pending applications, if any, are disposed of.
15. Judgement be uploaded on the website of this Court.

ANISH DAYAL, J

SEPTEMBER 7, 2026/sm/ya