**HIGH COURT OF GUJARAT (*D.B.*)**

**BHUPENDRABHAI NATVARLAL KOTHARI & 1 OTHER(S)**
***Versus***
**JAGATSINH CHEHARSINH JHALA & 2 OTHER(S)**

**Date of Decision:** 09 February 2024

**Citation:** 2024 LawSuit(Guj) 279

**Hon'ble Judges:** Biren Vaishnav, Nisha M Thakore

**Case Type:** First Appeal

**Case No:** 3429 of 2013, 1353 of 2013

**Final Decision:** Appeal dismissed

**Advocates:** Nanavati Associates, Vibhuti Nanavati

**Cases Referred in (+): 14**

**Nisha M. Thakore, J.**

**[1]** The appellants-original claimants are the father and mother of the deceased-Vaibhav Bhupendrabhai Kothari (hereinafter to be referred as "the deceased"), who have preferred the present appeal against the judgment dated 14.02.2013 passed by the learned Motor Accident Claims Tribunal, Ahmedabad (for short "the Tribunal") in M.A.C.P. No.678 of 2002, whereby the learned Tribunal has held the respondents jointly and severally liable to pay sum of Rs.5,69,000/- with interest at the rate of 7.5 % from the date of filing such claim petition till its actual realization. The appellants have preferred this appeal seeking enhancement of the aforesaid award amount.

**[2]** The appellants-original claimants have approached the Tribunal and have put forward the case i.e. on 09.06.2002 while the deceased was coming from Gandhinagar to Ahmedabad on his scooter bearing registration No.GJ-1-SS-4327 and while he had reached Sola overbridge at around 2:00 p.m., a truck bearing registration No.GJ-12- U-9593 dashed with the scooter from the rear side, resulting in an accident. The deceased had sustained serious injuries and unfortunately expired at the early age of 28 Years. Before the Tribunal, the original claimants have led various documentary evidence as well as have examined two witnesses in support of their case.

**[3]** We have heard learned advocate Mr. Dharmesh Devnani on behalf of Nanavati Associates for the appellants-original claimants and learned advocate Mr. Vibhuti Nanavati for the respondent No.3- Insurance Company.

**[4]** From the record, it emerges that this Court vide order dated 05.07.2013 had admitted First Appeal No. 1353 of 2013 preferred by the Insurance Company, and thereafter, vide order dated 21.12.2013, First Appeal No.3429 of 2013 preferred by the original claimants was admitted and directed to be heard with the aforesaid appeal.

**[5]** Learned advocate for the appellants- original claimants had referred to the relevant observations of the Tribunal with regard to the determination of income to compute the compensation under the head of dependency loss. According to the learned advocate, the Tribunal has overlooked the income tax returns of the deceased, which otherwise clearly indicates deposit of the tax amount on the income of Rs.1,20,634/- for the relevant financial year, which is further substantiated by the certificate issued by the Income Tax Department in Form 16-A.

5.1 According to the learned advocate, the Tribunal has not considered the evidence of a witness namely Sureshchandra Gandhi, who had on oath submitted before the Tribunal that the deceased was working as an assistant with his firm and was earning a stipend of Rs.15,000/- per month. The certificate issued by the said firm has also been produced on record at Exh.45. The reliance was also placed on the evidence of a witness namely Mr. Hasan S. Ujjani, who is the accountant of Cama Hotels where the deceased had worked for a brief period. In his evidence, the fact of a sum of Rs.8,460/- being deducted towards TDS from the income of the deceased from the period of 01.04.2001 to 31.03.2002, has emerged on record. The certificate to that extent has also been produced and proved in evidence at Exh.43. It is therefore submitted that substantial evidence has been brought on record to establish the earning capacity of the deceased at the time of the accident. However, the learned Tribunal has failed to appreciate the aforesaid evidence and has determined the income of the deceased at Rs.3,000/- per month by considering the minimum income criteria prevailing for the survival of an individual, at the time of the accident.

5.2 At this stage, learned advocate for the appellants has relied upon the decision of the Hon'ble Supreme Court in the case of Malarvizhi & Ors. vs. United India Insurance Company Ltd. & Anr., 2020 AIR(SC) 90, which has also been followed in subsequent decision in the case of Smt. Anjali & ors. vs Lokendra Rathod and others,2022 SCCOnLineSC 1683, holding thereby that the income tax return being a statutory document can be considered a valid piece of evidence to determine the actual income of the deceased. Learned advocate had therefore submitted that the

Tribunal ought to have considered the income of the deceased as per IT returns though filed subsequently, but relate to the assessment year 2002-03. The said document goes to suggest that the deceased had earned sum of Rs. 1,20,634/- in that particular assessment year and the income per month was required to be considered at Rs.10,052/- per month.

5.3 Learned advocate by referring to the aforesaid decisions of the Hon'ble Supreme Court, had further submitted that even otherwise as per Section 139 of the Income Tax Act, 1961, filing of the income tax return is not mandatory or obligatory, if the income is not taxable in that particular assessment year. He has further invited our attention to the fact that the deceased was hardly aged about 28 years at the time of the accident and he had started earning by engaging with private firms. In such circumstances, the Tribunal committed serious error in ignoring such vital document in computing the component of income.

5.4 Learned advocate had referred to the evidence of the witness Bhupendrabhai Kothari, who is the father of the deceased and the original claimant (Exh.30) and has contended that in his deposition it has emerged that the deceased was holding degree of bachelor of commerce from Sahjanad College, and thereafter had also cleared computer course. Though the deceased was engaged in free-lancing work as well as was engaged in the business of purchasing and selling shares in the stock exchange. He had further submitted that the deceased had and was in fact, a qualified computer consultant having worked as a teacher/instructor in computer classes and as a data analyst and was also looking after the account's work. The deceased had also worked as article assistant with a chartered accountant firm and was receiving stipend from the said firm. The evidence has also emerged on record that the deceased had worked with Cama Hotels, where TDS of Rs. 8,460/- was deducted from his income during the period from 01.04.2001 to 31.03.2002. According to learned Advocate, the deceased had multiple sources of income and earning more than what was determined by the tribunal. Learned advocate, therefore, urged before this Court that merely since the IT returns were filed for the first time after the date of death, the Tribunal ought not to have ignored the said document for the purpose of determination of income of the deceased.

5.5 Learned advocate has relied upon the aforesaid document andhas contended that the income of the deceased was required to be considered Rs. 1,20,634/- per annum as on the date of the accident i.e. Rs.10,052/- per month. By referring to the judgment of the Hon'ble Supreme Court in the case of Santosh Devi vs. National Insurance Co. Ltd. and others, 2012 AIR(SC) 2185, he has submitted that the Tribunal miserably failed in not considering the prospective increase in the income of the deceased at the rate of 30 % and had accordingly, urged to consider

the prospective increase in income at the rate of Rs.13,067/- (30% of Rs.10,052/- = 3015+ Rs.10,052/-). He had further submitted that considering the age of the deceased one-third of the aforesaid amount was required to be deducted towards the personal expense i.e. Rs.8,712/- per month (Rs.13,067- Rs.4,355), which comes to Rs.1,04,544/- per annum. According to the learned advocate, the Tribunal has rightly applied a multiplier of 17 and has prayed for a sum of Rs.17,77,248/- under the head of loss of dependency.

5.6 According to the learned advocate, no error can be found with the approach of the learned Tribunal while determining the compensation under the head of love and affection, which is fixed at the rate of Rs.1 Lakh. Learned advocate had relied upon the relevant observations made in para 19 by the Hon'ble Supreme Court in the case of Amrit Bhanushali and others vs. National Insurance Company and others, 2012 11 SCC 738, with regard to funeral expenses and other incidental expenses incurred by the original claimants. Learned advocate had urged that to grant compensation of an amount of Rs.25,000/- as against the amount awarded by the Tribunal under the aforesaid head.

5.7 Lastly, the learned advocate had pressed for interest at the rate of 12% to be considered from the date of the claim petition till the realization of the enhanced amount of compensation, which may be arrived at by this Court in the present appeal. He had, therefore, urged this Court to award a total amount of sum of Rs.33,59,784/-.

5.8 Apart from the various decisions relied on by the learned advocate for the appellants-original claimants, reference was also made to the relevant observations of the Hon'ble Supreme Court in the case of Sarla Verma and others vs. Delhi Transport Corporation and Anr., 2009 6 SCC 121, for the aspect of deduction in the case of bachelor and the multiplier adopted while determining compensation under the head of loss of dependency. The decision of the Hon'ble Supreme Court in the case of **Amrit Bhanushali (supra)** was also made to contend that no interference may be called for insofar as the contention of the Insurance Company with regard to the amount of Rs.1 Lakh awarded under the head of love and affection is concerned. On the aspect of just compensation to be determined on the foundation of fairness, reasonableness and equitability, the learned advocate had placed reliance upon the decision of the Hon'ble Supreme Court in the case of National Insurance Company Ltd. vs. Pranay Sethi and Others, 2017 16 SCC 680.

5.9 Lastly, the reference was made to the decision of the Hon'ble Supreme Court in the case of National Insurance Company vs. Sureshbhai and Others, 2006 LawSuit(Guj) 911, to contend that the courts are required to take into

consideration the duration for which the claim petitions are kept pending as one of the criteria in order to apply the current rate of bank of interest on the award amount.

**[6]** Per Contra, Learned advocate Mr. Vibhuti Nanavati appearing for the respondent No.3-Insurance Company had vehemently objected to the aforesaid submissions made on behalf of the original claimants and had invited our attention to the findings and observations of the Tribunal. At the outset, learned advocate had submitted that the Insurance Company has also preferred appeal and in fact, the amount awarded, more particularly, under the head of loss of dependency is required to be re-considered.

6.1 According to learned advocate Mr. Nanavati, no fault can be found with the approach of the Tribunal in considering the income of the deceased at the rate of Rs.3,000/- per month at the time of the accident, in absence of any cogent material being brought on record to establish the income of the deceased. Our attention was also invited to the relevant observations of the Tribunal while discarding the evidence of two witnesses examined by the original claimant before the Tribunal. According to learned advocate Mr. Nanavati, the witnesses were subjected to cross-examination and it has clearly emerged on record that though TDS receipt was referred to in the deposition by the witness. No document was furnished to establish the fact about the deposit of such tax amount deducted from the income of the deceased.

6.2 Learned advocate had further submitted that relevant questions were put in the cross-examination challenging the income of the deceased at the time of the accident. The only evidence, which has emerged on record at Exh.51, is the income tax return filed, however, the Tribunal has rightly noticed that the said document was filed subsequently after the deceased had expired. In fact, it was for the first time, the income tax return was filed before the department. In such circumstances, the Tribunal has rightly ignored such document for the purpose of determination of the income as contended by the original claimant. He had further submitted that no salary slip or any appointment letter has been brought on record to establish the fact that the deceased was engaged in a permanent job at the time of the accident.

6.3 At this stage, learned advocate has placed on record the decision of the coordinate Bench of this Court to contend that in ordinary cases the income tax return certificate can be accepted as a valid piece of evidence for the purpose of determination of income. However, the courts are expected to be on guard when the income tax returns are filed after the date of the accident with an intent to derive higher compensation. In such cases, the courts are expected to verify the

circumstances like filing of advance tax or income tax return filed in the previous year to assess the actual income of the deceased.

6.4 In support of his case, learned advocate Mr. Nanavati had relied upon following decisions:

(1) In the case of Ibrahimbhai Abdulbahi Vora & 1 - Versus Jyotshnaben Rajubhai Amin & 3 delivered in First Appeal No.501 of 1998 and allied matters on 03.05.2012;

(2) In the case of **National Insurance Co. Ltd. vs. Nishaben Pankajbhai,M/O Decd. Pankaj Shah & 5** delivered in **First Appeal No. 397 of 2004 with allied matters** on **16.08.2012;**

(3) In the case of **Pushpaben Manubhai Vaasdevani (l.h. Of Decd. Manubhai Jayantibhai Vaasdevani) Versus Shantilal Kanjibhai Thanki** delivered in **First Appeal No.2757 of 2018** on **01.08.2018;**

(4) In the case of **Shriram General Insurance Company Ltd Versus Shanabhai Govindbhai Tadvi** delivered in **First Appeal No.2372 of 2014** on **17.07.2018;** and

(5) In the case of Kiritbhai Bhogilal Shah vs. Bhalaji Somaji Vanzara and Ors., 2010 3 GLH 26

6.5 In light of the aforesaid legal position, learned advocate for the Insurance Company has urged this Court to consider actual salary/income at the rate of Rs.3,000/- per month as determined by the Tribunal. With regard to prospective income, according to the learned advocate, the Tribunal has committed a serious error by applying a 50% factor. According to him, considering the age of the deceased, who was not engaged in a permanent job, the Tribunal ought to have considered 40% rise in the prospective income of the deceased, which would come to around Rs. 1200/- per month. He had further submitted that the deduction was required to be considered half of the aforesaid amount, which would come to Rs.2100/- i.e. 1/2 of (Rs.3,000/- + Rs.1200/-) . Learned advocate had not disputed the multiplier of 17 adopted by the Tribunal, considering the age of the deceased as 28 years at the time of the accident. He therefore, submitted that the award of the Tribunal determining the amount of Rs.4,59,000/- under the head of loss of dependency is required to be re-computed as Rs.4,28,400/-.( Rs.2100 12= Rs. 25,200/- per annum, Rs.25,200 17= Rs.4,28,400/-).

6.6 With regard to the amount determined under the head of loss of love and affection, the learned advocate had placed reliance upon the relevant observations of the Hon'ble Supreme Court in the case of Magma General Insurance Co. Ltd vs Nanu Ram Alias Chuhru Ram,2018 AIRONLINESC 1249, to contend that the loss of filial consortium, as fixed by the Hon'ble Supreme Court in such cases, is Rs.40,000/- i.e. Rs.80,000/- for both parents. So far as the amount towards loss of estate is concerned, though it has not been awarded by the Tribunal, learned advocate had submitted that the original claimant would be entitled to Rs.15,000/- under the aforesaid head and Rs.15,000/- towards funeral expenses as per the judgment of Hon'ble Supreme Court in the case of **Pranay Sethi** (supra).

6.7 According to the learned advocate for the Insurance Company, considering the aforesaid amounts under the different heads, the original claimants would be entitled to total compensation of sum of Rs.5,38,400/- as against Rs.5,69,000/- determined by the Tribunal. He, therefore, prayed before us not to entertain the appeal filed at the instance of the original claimants and to modify the award in the appeal filed by the Insurance Company.

6.8 Lastly, the learned advocate for the Insurance Company has submitted that though interest is awarded at the rate of 7.5 % considering the fact that the incident relates to the year-2002 as per the current bank rates prevailing at the time, the Tribunal ought not to have considered interest at the rate of 6 %.

**[7]** We have heard the learned advocates on record for the respective parties and have perused the impugned award as well as the original record and proceedings of the Tribunal and have also looked into the judgments relied upon. At the outset, looking at the arguments raised by the learned counsel for the insurance company, there is no challenge made with regard to the involvement of the offending vehicle or with regard to the issue of negligence. Thus, the parties have approached in appeal only on the aspect of quantum. The only question, therefore, which falls for our consideration is Whether the Tribunal, in the facts of the case, has granted just and adequate compensation to the claimants?

7.1 **Loss of Dependency :**

The close reading of the order of the Tribunal while determining the component of income in assessing the compensation under the head of loss of dependency, after appreciation of the evidence of the two witnesses has assigned cogent reasons to disbelieve their version. The evidence of Bhupendrabhai Kothari, who is the father of the deceased and the original claimant (Exh.30) has also been taken into consideration, however, in the absence of any proof of income of the deceased , the

Tribunal has taken notional income of the deceased as Rs. 3000 per month. Much emphasis is made on the document which is the income tax returns of the deceased (Exh. 51) filed for A.Y. 2002- 2003 wherein the annual income of the deceased reflected is Rs. 1,20,634/- per annum as on the date of the accident i.e. Rs.10,052/- per month. The Tribunal has refused to take into account such evidence noticing the fact that the same has been filed after the death of the deceased and no returns were filed for previous years. The legal position as regards the acceptance of income tax returns for the purpose of determination of income in claims arising out of accident cases is concerned, is no more res integra. The Hon'ble Supreme Court in the case of Malarvizhi & Ors. v. United India Insurance Co. Ltd. & Anr., 2020 4 SCC 228 held that income tax returns is a statutory document which can be relied upon to determine the annual income of the deceased. In the case of V.Subbulakshmi & Ors. Vs.S. Lakshmi & Anr., 2008 4 SCC 224, the Hon'ble Supreme Court has held that income tax returns filed after the date of demise of the victim cannot be considered for the purpose of computation of compensation. Though the evidence of the father of the deceased goes to suggest that the deceased was engaged in a different work establishment and was earning income from different sources, the various other heads of the income which were not of permanent nature and in absence of any evidence of proof of income, has rightly not been considered by the Tribunal while considering the income of the said deceased.

7.2 **FUTURE PROSPECTS:**

As rightly pointed out by the learned Counsels, the Tribunal has failed to consider the quantum for future prospect in the compensation granted under the head of dependency loss. It is a well settled position of law that in cases of fatal accidents caused by a motor accident, the claimant is entitled to not just future loss of income, but also future prospects. It has been reiterated by this Court in multiple instances that "just compensation" must be interpreted in such a manner as to place the claimant in the same position as he was before the accident took place. In light of National Insurance Company Limited v. Pranay Sethi, 2017 16 SCC 680, the applicable 40% addition of future prospects is required to be considered as compensation to the Appellant herein.

In **Pranay Sethi** (Supra), the Hon'ble Supreme Court has not only approved the observations made in **Sarla Verma** (Supra), but also held as under:

"59.3. While determining the income, an addition of 50% of actual salary to the income of the deceased towards future prospects, where the deceased had a permanent job and was below the age of 40 years, should be made. The addition

should be 30%, if the age of the deceased was between 40 to 50 years. In case the deceased was between the age of 50 to 60 years, the addition should be 15%. Actual salary should be read as actual salary less tax.

59.4. 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."

**7.3 Deduction towards personal expense of deceased and multiplier :**

In the fact of the present case, indisputably the deceased was aged 28 years at the time of accident and was unmarried. The dependents in the family include both the parents. In such circumstances, as rightly pointed out by the learned advocate for the appellant- original claimant, the principle of **Sarla Verma** (supra) as followed in the case of **Amrit Bhanushali** (supra) shall be squarely applicable. The relevant observations needs to be necessary follow in the present case as well :

"15. The question relating to deduction for 'personal and living expenses' and selection of multiplier fell for consideration before this Court in the case of Sarla Verma (Smt) and others vs. Delhi Transport Corporation and another, 2009 6 SCC 121. In the said case this Court taking into consideration the decisions in Kerala SRTC v. Susamma Thomas, 1994 2 SCC 176; U.P. SRTC v. Trilok Chand, 1996 4 SCC 362; New India Assurance Co. Ltd. v. Charlie, 2005 10 SCC 720 and Fakeerappa v. Karnataka Cement Pipe Factory, 2004 2 SCC 473, held as follows:

"(i)Re Question Deduction for personal and living expenses:

30. Though in some cases the deduction to be made towards personal and living expenses is calculated on the basis of units indicated in Trilok Chandra, the general practice is to apply standardised deductions. Having considered several subsequent decisions of this Court, we are of the view that where the deceased was married, the deduction towards personal and living expenses of the deceased, should be one-third (1/3rd) where the number of dependent family members is 2 to 3, one-fourth (1/4th) where the number of dependent family members is 4 to 6, and one-fifth (1/5th) where the number of dependent family members exceeds six.

31. Where the deceased was a bachelor and the claimants are the parents, the deduction follows a different principle. In regard to bachelors, normally, 50% is deducted as personal and living expenses, because it is assumed that a bachelor

would tend to spend more on himself. Even otherwise, there is also the possibility of his getting married in a short time, in which event the contribution to the parent(s) and siblings is likely to be cut drastically. Further, subject to evidence to the contrary, the father is likely to have his own income and will not be considered as a dependant and the mother alone will be considered as a dependant. In the absence of evidence to the contrary, brothers and sisters will not be considered as dependants, because they will either be independent and earning, or married, or be dependent on the father.

32. Thus even if the deceased is survived by parents and siblings, only the mother would be considered to be a dependant, and 50% would be treated as the personal and living expenses of the bachelor and 50% as the contribution to the family. However, where the family of the bachelor is large and dependent on the income of the deceased, as in a case where he has a widowed mother and large number of younger non-earning sisters or brothers, his personal and living expenses may be restricted to one-third and contribution to the family will be taken as two-third."

(ii)Re Question - Selection of multiplier

42. We therefore hold that the multiplier to be used should be as mentioned in Column (4) of the table above (prepared by applying Susamma Thomas, Trilok Chandra and Charlie), which starts with an operative multiplier of 18 (for the age groups of 15 to 20 and 21 to 25 years), reduced by one unit for every five years, that is M-17 for 26 to 30 years, M-16 for 31 to 35 years, M-15 for 36 to 40 years, M-14 for 41 to 45 years, and M-13 for 46 to 50 years, then reduced by two units for every five years, that is, M-11 for 51 to 55 years, M-9 for 56 to 60 years, M-7 for 61 to 65 years and M-5 for 66 to 70 years."

17. The selection of multiplier is based on the age of the deceased and not on the basis of the age of dependent. There may be a number of dependents of the deceased whose age may be different and, therefore, the age of dependents has no nexus with the computation of compensation.

18. In the case of Sarla Verma (supra) this Court held that the multiplier to be used should be as mentioned in Column (4) of the table of the said judgment which starts with an operative multiplier of 18. As the age of the deceased at the time of the death was 26 years, the multiplier of 17 ought to have been applied. The Tribunal taking into consideration the age of the deceased rightly applied the multiplier of 17 but the High Court committed a serious error by not giving the benefit of multiplier of 17 and bringing it down to the multiplier of 13."

7.4 In light of the aforesaid legal position, in the present case considering the fact that deceased was survived by his parents, the deduction is required to be considered half of the aforesaid amount, which would come to Rs.2100/- i.e. 1/2 of (Rs.3,000/- + Rs.1200/-) . Considering the age of the deceased as 28 years at the time of the accident, the multiplier of 17 adopted by the Tribunal is confirmed. The award of the Tribunal determining amount of Rs.4,59,000/- under the head of loss of dependency is required to be re-computed as Rs.4,28,400/-.( Rs.2100 12= Rs. 25,200/- per annum, Rs.25,200 17= Rs.4,28,400/-).

7.5 **Loss of Love and Affection:**

It is a case where the Parents have lost the love and affection of their son. The Loss of love and affection cannot be precisely measured in terms of money. But the same has to be quantified, taking into consideration the age of the claimants and decisions on the said aspect. Both the appellants- original claimants are held entitled to separate consortium @Rs.40,000/- each in accordance with the principles of law laid down by the Supreme Court in the case of **Magma General Insurance Co. Ltd (supra)**.

7.6 **Funeral expenses and loss of estate:**

The appellants are also entitled to compensation in the sum of Rs.15,000/-towards loss of estate, Rs.15,000/- towards funeral expenses and Rs.15,000/- towards loss of love and affection. Therefore, the Court is inclined to award Rs.1,00,000/- under the head of loss of love and affection.

**[8]** In light of the above mentioned discussion, the Appellants are held entitled to the following amounts:

| Sr. No. | Head | Compensation Awarded |
|---|---|---|
| 1. | Income | Rs. 3,000/- per month |
| 2. | Future Prospects | Rs.1,200 /- (i.e. 40% of the income) |
| 3. | Deduction Towards personal expenses | Rs. 2,100/- /- (i.e. 1/2 of Rs.4,200/-) |
| 4. | Total Annual Income | Rs.25,200/- (Rs.2100× 12] |
| 5. | Multiplier | 17 |
| 6. | Loss of Dependency | Rs. 4,28,400/-(i.e. Rs.25,200× 17) |
| 7. | Funeral Expenses | Rs. 15,000/- |
| 8. | Loss of Estate | Rs. 15,000/- |

| | | |
|---|---|---|
| 9. | Loss of filial Consortium to each parents | Rs. 40,000/- each i.e. Rs.80,000/- |
| 10. | Total Compensation to be Paid | Rs. 5,38,400 /-. |

**[9]** Indisputably, in absence of any challenge on the aspect of negligency of the driver of offending vehicle, the Appellants did suffer damages due to the negligence of Respondent No. 1 driver and that the Insurer cannot be absolved from paying the compensation awarded.

**[10]** Thus the total compensation payable to the Appellants- original claimants determined is Rs. 5,38,400/- whereas the Tribunal has awarded sum of Rs.5,69,000/- with interest at 7.5 % per annum from the date of filing of the claim application till the date of payment of the compensation to the Appellants.

**[11]** The peculiar facts and circumstances which have emerged on record whereby on evaluation of the evidence in light of the legal position, the difference of amount of award is too meager so as to interfere in the present appeals.

**[12]** We have to adopt the purposive approach which would not defeat the broad purpose of the Act; and mandates which courts to evaluate "just and proper" compensation in light of the facts of each case and the evidence. The Courts are expected to give effect to true object of the Act by adopting purposive approach. In such circumstances, considering the meager difference of the amount under challenge at the instance of the insurance company, we hereby dismiss both the appeals and uphold the impugned judgment and award of the Tribunal.

**[13]** Record and proceedings be sent back to the concerned Court/Tribunal forthwith.