ITEM NO.47,
47.1 to 47.17 + 49 COURT NO.3 SECTION X

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Writ Petition(s)(Civil) No(s). 534/2020

BAJAJ ALLIANZ GENERAL INSURANCE
COMPANY PRIVATE LTD. Petitioner(s)

VERSUS

UNION OF INDIA & ORS. Respondent(s)

MR. N. VIJAYARAGHAVAN, A.C.....
IA No. 121017/2022 - APPLICATION FOR EXEMPTION FROM PAYMENT OF COSTS
IA No. 52588/2020 - EX-PARTE AD-INTERIM RELIEF
IA No. 140335/2022 - EXEMPTION FROM FILING AFFIDAVIT
IA No. 121023/2022 - EXEMPTION FROM FILING AFFIDAVIT
IA No. 152377/2022 - EXEMPTION FROM FILING O.T.
IA No. 121014/2022 - INTERVENTION/IMPLEADMENT
IA No. 140333/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

WITH
(Item No.47.1)
SLP(C) No. 11080/2017 (XII)
IA No. 1/2017 - CONDONATION OF DELAY IN FILING

(Item No.47.2)
C.A. No. 2988-2990/2019 (XV)

(Item No.47.3)
C.A. No. 10839/2024 (XI-A)

(Item No.47.4)
SLP(C) No. 3054/2020 (XVII-A)
IA No. 12115/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 47784/2020 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

(Item No.47.5)
SLP(C) No. 17044/2021 (III-B)

Signature Not Verified
Digitally signed by
SWETA SAINI
Date: 2024.11.21
12:47:53 IST
Reason:

(Item No.47.6)
SLP(C) No. 16364/2022 (XI)

(Item No.47.7)
SLP(C) No. 8394/2022 (XI)

(Item No.47.8)

C.A. No. 4699/2023 (III-B)
IA No. 104875/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

(Item No.47.9)
SLP(C) No. 2576/2023 (IV-B)

(Item No.47.10)
SLP(C) No. 620/2023 (IV-B)
IA No. 203155/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

(Item No.47.11)
C.A. No. 4701/2023 (III-B)
IA No. 30257/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

(Item No.47.12)
SLP(C) No. 8739-8745/2023 (IV-B)

(Item No.47.13)
SLP(C) No. 26431/2023 (XI-B)

(Item No.47.14)
SLP(C) No. 2678/2025 (IV-C)
FOR ADMISSION and I.R.

(Item No.47.15)
SLP(C) No. 4368/2025 (IV-C)

(Item No.47.16)
SLP(C) No. 2683/2025 (IV-C)

(Item No.47.17)
SLP(C) No. 13917/2025 (IV-C)

(Item No.49)
M.A. No.1269/2026 in C.A. No. 12183/2025
IA No. 331582/2025 - APPROPRIATE ORDERS/DIRECTIONS

Date : 16-11-2026 These matters were called on for hearing today.

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UPON hearing the counsel the Court made the following

O R D E R

Writ Petition(s)(Civil) No(s). 534/2020:

We have heard the learned Amicus *Curiae* Mr. N. Vijayaraghavan, Senior counsel and perused the synopsis to the additional note dated 07.09.2024, and subsequent developments that have taken place as on 11.11.2026, and modified report of the Amicus *Curiae* dated 11.11.2026.

The three issues have been proposed to be dealt with by learned the Amicus *Curiae* in the following manner:-

"First Issue:-

7. The Union of India and NIC, Pune/Chennai, may place on record a timeline for completing and rolling out the eDAR mobile application nationwide. The respondents concerned may furnish their responses to paragraph 6 of the Union of India's report, as directed by this Hon'ble Court on 16.07.2024.

7. This Hon’ble Court may fix a timeline for completing and rolling out the eDAR mobile application nationwide. The application may be integrated with iRAD, mVahan, Sarathi, the State authorities and medical boards responsible for disability certification, and any other relevant platforms, to facilitate the expeditious disposal of motor accident claims.

8. This Hon'ble Court may fix a timeline for completing and rolling out the eDAR mobile application nationwide. The application may be integrated with iRAD, mVahan, Sarathi, the State authorities and medical boards responsible for disability certification, and any other relevant platforms to facilitate the expeditious disposal of motor accident claims.

<u>Second Issue</u>:-

9. Having regard to the responses set out in the table above, this Hon'ble Court may consider issuing the following directions:

> **(i) The respondents opting for insurance may be directed to obtain cover for their motor vehicles under Section 146 of the Motor Vehicles Act, 1988 within the time fixed by this Hon'ble Court. Public and private insurers may be directed to provide the cover sought on terms agreed between the parties. The respondents concerned may be directed to file compliance reports with the Registry within the time fixed by this Hon'ble Court.**
>
> **(ii) The respondents who do not opt for insurance cover may be directed to create an adequate corpus to meet their liabilities in accordance with the orders dated 10.02.2022 and 27.02.2024. They may also be directed to file compliance reports with the Registry. This Hon'ble Court may fix the timelines for creation of the corpus and filing of the compliance reports.**
>
> **(iii) This Hon'ble Court may thereafter consider closing the second issue, subject to**

such further directions as it deems fit.

<u>Third Issue on application of TDS</u>:-

10. The Amicus respectfully requests that this Hon'ble Court record the effect of the amendment under Section 84(b)(ii) of the Finance Act, 2026 on TDS in respect of individual recipients with effect from 01.04.2026, and consider the surviving aspects set out in paragraph 6B, in continuation of its Order dated 27.02.2024, with a view to securing uniformity across the country.

Note:- The tables reflect the response recorded in the Additional Note at 2.00 p.m. on 07.09.2024. Respondents whose responses are yet to be placed on record may furnish them on the next date of hearing.

On the first issue, we require all the stakeholders, including the respective State(s) to give their response(s). Accordingly, a period of four weeks is granted for the same. We further make it clear that the Union of India shall also provide its views with respect to Issue No.1.

Insofar as Issue No.2 is concerned, it stands covered by the previous order passed by this Court on 10.02.2022 and 27.02.2024. A definitive stand will have to be taken categorically by all the respective State owned Corporations either to go with the insurance coverage, or to comply with the aforesaid orders with respect to the creation of corpus. Such a decision will have to be taken within a period of eight weeks from the date of receipt of a copy of this order. We make it clear that the State owned Corporations will have no other option except to adopt either of the modes as indicated above. The compliance report shall be filed within a period of six weeks after the time granted by this Court, in the present order.

That leave us to the Issue No.3. Though, an amendment has been brought for under Section 84(b)(ii) of the Finance Act, 2026 on Tax Deducted at Source (TDS) in respect of individual recipients with effect from 01.04.2026, the issue pertaining to the action taken already is pending consideration. There is a divergent view between the High Courts on the said issue. Therefore, we are inclined to hear this issue separately.

List W.P.(C) No.534/2020 on 10.02.2027.

The matters which are the subject matter of MA No.1269/2026 in CA No.12183/2025 (Item No.49) and petitions falling within Item Nos.47.1 to 47.17 are directed to be posted separately for fresh hearing. Accordingly, de-tag Item Nos.47.1 to 47.17 and list on 24.02.2027.

We record the statement made by learned counsel appearing for applicant in MA No.1269/2026 in CA No.12183/2025 (Item No.49) that the prayer pertaining to constitutionality of the provisions of the Income Tax Act, 1961, pertaining to the relevant year is not pressed. Accordingly, the prayer in the said application is clarified to the extent that the constitutionality of the relevant provisions of the Income Tax Act, 1961 is not questioned before this Court.

List MA No.1269/2026 in CA No.12183/2025 (Item 49) on 25.02.2027.

(SWETA BALODI)
ASTT. REGISTRAR-cum-PS

(POONAM VAID)
ASSISTANT REGISTRAR