IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

159 CR-5626-2026 (O&M)
Date of decision:27.07.2026

Jarnail Singh .... Petitioner

Versus

Nand Lal Sharma and others .... Respondents

CORAM : HON'BLE MR. JUSTICE HARSH BUNGER

Present: Mr. Liaqat Ali, Advocate, for the petitioner.

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HARSH BUNGER J. (ORAL)

1. Present civil revision petition has been filed by the petitioner/judgment-debtor challenging order dated 02.07.2026 (Annexure P-2) passed by learned Executing Court/District Judge, Tarn Taran.

2. Briefly, the present petitioner's vehicle was involved in a motor vehicle accident regarding which a case FIR No.15 dated 30.01.2018 was also registered at Police Station Bhikhiwind on the statement of one Jawahar Lal.

2.1 Further, in the claim petition filed before the Motor Accident Claims Tribunal, award dated 27.04.2022 was passed against the petitioner. It appears that the petitioner has already challenged the aforesaid Award dated 27.04.2022 by filing an appeal (FAO No.3703 of 2022) before this Court, which is pending for 11.02.2027.

3. It transpires that in the meantime, the claimants/decree-holders sought execution of Award dated 27.04.2022, wherein notice was issued to the present petitioner.

4. Learned Executing Court, vide impugned order dated 02.07.2026 (Annexure P-2), passed an order, directing the Senior Superintendent of Police, Moga, to ensure that 1/3rd of the monthly salary of the petitioner/judgment-debtor be deposited every month into the bank accounts of the decree-holders till the entire decretal amount is satisfied. The aforesaid order reads as under:-

> "*Report of SSP, Moga has been received, wherein it has been submitted that in compliance with the order of this Court, the salary of the JD has been attached.*
>
> *Accordingly, SSP, Moga is directed to ensure that 1/3rd of the monthly salary of the JD is deposited every month into the bank accounts of the Decree Holders till the entire decretal amount is satisfied. Remaining salary of JD shall be disbursed to him as per rules.*
>
> *Learned counsel for the Dhs is directed to furnish the complete bank accounts details of the DH to the office of SSP, Moga for compliance.*
>
> *The present execution petition is disposed of in the aforesaid terms. File be consigned to the record room.*"

5. Feeling aggrieved, the petitioner has filed the present civil revision petition before this Court.

6. The sole ground raised by learned counsel for the petitioner is that learned Executing Court has directed attachment of 1/3rd salary of the petitioner till the entire decretal amount is satisfied, whereas in terms of

Section 60(1)(i) of the Code of Civil Procedure, 1908, the attachment of salary cannot be for more than a period of 24 months.

7. I have heard learned counsel for the petitioner and perused the paper-book with his able assistance.

8. Here, it would be gainful to refer to Section 60(1)(i) of the Code of Civil Procedure, which reads as under:-

> *"60. **Property liable to attachment and sale in execution of decree.-** (1) The following property is liable to attachment and sale in execution of a decree, namely, lands, houses or other buildings, goods, money, bank-notes, cheques, bills of exchange, hundis, promissory notes, Government securities, bonds or other securities for money, debts, shares in a corporation and, save as hereinafter mentioned, all other saleable property, movable or immovable, belonging to the judgment-debtor, or over which, or the profits of which, he has a disposing power which he may exercise for his own benefit, whether the same be held in the name of the judgment-debtor or by another person in trust for him or on his behalf:*
>
> *Provided that the following properties shall not be liable to such attachment or sale, namely:-*
>
> *xxxxx xxxxx xxxxx*
>
> *[(i) salary to the extent of [the first [one thousand rupees]] and two third of the remainder] [in execution of any decree other than a decree for maintenance]:*
>
> *[Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and, where such*

attachment has been made in execution of one and the same decree, shall, after the attachment has continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree;]]."

9. The aforesaid provision came up for consideration before a Division Bench of Hon'ble Kerala High Court in ***V.Sreeja v. P.G. Sharma [W.P. (C) No.22207 of 2009. D/d. 26.02.2019]***, wherein it was held as under:-

> *"10. Now, the question to be answered is whether, the wordings "where such attachment" can be interpreted as such portion exempt from attachment, after a total period of twenty-four portion exempt from attachment, after a total period of twenty-four months and such an attachment alone is permanently exempted from attachment, if it is related to one and the same decree.*
>
> *xxx xxx xxx*
>
> *12. On a bare reading of Section 60(1)(i) CPC, it is well discernible that "salary to the extent of the first one thousand rupees and two thirds of the remainder in execution of any decree, other than a decree for maintenance, is exempted from attachment. The proviso says that "where any part of such portion of the salary as is liable to attachment and has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be [exempted from attachment until the expiry of a further period of twelve months, and. "Where such attachment has been made" in execution of one and the same decree, shall, after the attachment has continued for a total period of twenty-four months, be finally exempted from attachment in execution of that decree.*

13. Earlier, the wordings used as "such portion shall exempt", and later on it was written as "such portion of the attachment". Both clauses in the proviso have to be read conjointly and not separately, giving due significance to "such portion of the salary" which was under attachment, and if it is so examined, it can be seen that such portion under attachment, that alone, if the attachment had continued for twenty-four months, is finally exempted from attachment in execution of that decree. The interpretation of the words used in the proviso to Section 60(1)(i), 'such portion of salary', would intend that only, the part of the salary which was attached by the Court, that alone is exempted permanently for future attachment. In this 2 context, the words used as 'where such attachment would indicate the meaning as "such portion of the salary".

14. In this connection, the learned counsel for the respondent has cited a ruling held in ***Little Flower Kuries & Enterpirses Ltd., Fort Kochi v. P. Sandeep and Others 2018(1) KHC 145: 2018 (1) KLT 150****. wherein it was held that "benefit of exemption as provided in the proviso to Clause (1) to Section 60(1)(i) is only to such portion of salary as is liable for attachment and has been under attachment for 24 months. If there has been an upward variation in the portion of the salary as is liable to attachment, benefit of exemption would not be available to be portion in excess of the portion, which was liable for attachment". This ruling is squarely applicable to the facts in this case.*

15. So, the argument of the learned counsel for the petitioner, that once attachment has continued for a period of twenty-four months relating to the same decree, the salary of judgment debtor is immune from attachment permanently, is incorrect.

Such an interpretation is incompatible with the language of the proviso to Section 60(1)(i) of the CPC.

16. Now the interpretation is that the wordings used in the proviso to Section 60(1)(i) is not meant to the effect that the further increase of the salary of the judgment debtor is permanently exempted from attachment. In fact, the decision in Suseela's case (supra) has not considered the law in its correct perspective.

17. Thus perceived, for the reasons stated earlier, we answer the reference by holding that the benefit of permanent exemption as provided in the proviso to clause (I) to Section 60(1) CPC is available only to "such portion of salary" as is liable for attachment and has been under attachment for 24 months. It is made clear that where there is any upward variation in the attachable portion of the salary, the increased amount is liable for attachment, and the benefit of exemption would not be available to the portion in excess of the portion, which was liable for attachment. Hence, Suseela's case (cited supra) is not a good law and we agree with the interpretation given in Little Flower Kuries' case (supra). This reference is answered accordingly..."

10. In terms of Section 60(1)(i) of the CPC, attachment of salary can remain effective for a total period of 24 months, whereafter it shall be exempted from attachment for a further period of 12 months.

11. In the present case, attachment of 1/3rd monthly salary of the petitioner has been ordered vide the impugned order dated 02.07.2026 (Annexure P-2) and not even one month has lapsed since the passing of said order dated 02.07.2026. Therefore, I see no reason to upset the order passed by learned Executing Court. Accordingly, the present civil revision petition

is dismissed, with the observation that the same shall be subject to the provisions of Section 60(1)(i) of the CPC, and also the interpretation rendered in the case of ***V. Sreeja (supra)***, in case circumstances so warrant.

12. All the pending application(s), if any, shall also stand closed.

(HARSH BUNGER)
JUDGE

27.07.2026
dinesh

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No