

**[P&H] Motor Vehicles Act, 1988 S. 166 - Deceased - Owner of a Truck which was financed - He was regularly repaying the amount, in monthly instalments of Rs. 21,000 per month to be paid in X Emis - Paid Y Emis - He had already paid Y instalments - Payable installments  $Z = X - Y$  - Income of the deceased, after repaying the instalment, is assessed @ 12,000/- per month - After the period of Z months, the income of the deceased is assessed @ 20,000/- per month.**

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