IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1054 OF 2025

Zurich Kotak General Insurance
Company (India) Limited ...Petitioner

Versus

Assistant Commissioner of Income-tax
Central Circle - 6(3), Mumbai & Ors. ...Respondents

Mr. Madhur Agrawal i/b Mr. Atul K. Jasani, for the Petitioner.

Ms. Sushma Nagraj, for the Respondent.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 25 March 2025

PC.:-

1. Heard learned counsel for the parties.

2. The impugned notice in this case was issued on 30 March 2024. This petition has been filed only in February 2025. The Petitioner has pressed for interim relief at the fag end of assessment getting time barred on 31 March 2025.

3. In similar petitions one of them being Writ Petition (L) No.6579 of 2025, we have declined interim relief, but posted the matter on 15 April 2025. There is no case made out to take a different view.

4. Mr. Agrawal did urge that this is a matter where the Petitioner applied for reasons / material which were provided only in January 2025.

5. We notice that on 23 January 2025, the Petitioner has already responded and participated in the re-assessment proceedings by filing a reply. In that sense, the Petitioner has participated in the process. Besides, in the response dated 23 January 2025, the Petitioner has stated that they were in the process of compiling the balance details for which they seek further time as required in the notices.

6. The ground based on ***Hexaware Technologies Limited Vs Assistant Commissioner of Income Tax & Ors.***[1] was always available to the Petitioner, once the impugned notice was issued.

7. The decision relied upon by the learned counsel for the Petitioner in the case of ***Anjuna Goa Enterprises vs. The Income Tax Officer & Ors.***[2] is not applicable because in the present case, the Petitioner has participated in the re-assessment proceedings, submitted various details and sought time for filing further details as observed above. Therefore, after having participated, the Petitioner cannot seek stay of the assessment proceedings today. These facts were not present in the case of ***Anjuna Goa Enterprises (supra)***.

8. For the above reasons and consistent with the orders made by us in similar matters, we decline interim relief. The assessment can proceed in accordance with law.

9. List the matter on 15 April 2025 alongwith Writ Petition (L) No. 6856 of 2025.

(Jitendra Jain, J.) **(M. S. Sonak, J.)**

1 (2024) 464 ITR 43
2 Writ Petition (L) 4456 of 2025 dated 11 March 2025