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

**WRIT PETITION NO. 1089 OF 2025**

Bharti Axa Life Insurance Company Ltd. ...Petitioner

*Versus*

Assistant Commissioner of Income Tax,  
Central Circle 6(2), Mumbai and Ors. ...Respondents

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**Mr Rohit Jain** a/w Mr Saksham Singhal, Ms. Sofia S. i/b Vaish  
Associates Advocate, for Petitioner.

**Ms Swapna Gokhale**, for Respondent.

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

**DATED: 25 MARCH 2025**

**PC:-**

1. Heard learned counsel for the parties.
2. We issue Rule in this Petition.
3. Ms Gokhale waives service on behalf of the Respondents.
4. In so far as interim relief is concerned, consistent with and by following the orders made on 10 March 2025 and 11 March 2025 in Writ Petition (L) No. 1288 of 2025 and Writ Petition No. 4831 of 2025 and connected matters, we decline this.

5. Even in this case, the impugned notice was issued on 25 April 2024, and this Petition has been filed in the month of March 2025. The contention is that the Petitioner filed certain objections after an order under Section 148A(d) was made, which does not amount to any sufficient explanation for the delay. Further, the distinction that the time for completing the assessment in the above referred Writ Petitions was expiring on 31 March 2025 and the time limit in the present case would expire on 31 March 2026, is not much relevant. No different view can be taken based upon this circumstance.

6. Accordingly, we deem it open to the Respondents to proceed with the assessment, now that we have rejected the prayer for interim relief. Tag this Petition with Writ Petition (L) No. 1288 of 2025 and Writ Petition (L) No. 4831 of 2025.

**(Jitendra Jain, J)**

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