IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1070 OF 2026

Cholamandalam MS General Insurance Company Ltd ..Petitioner

Versus

Devdatt Chandrakant Bhoir and Ors …Respondents

Mr. Pandit Kasar (though VC), with Pratibha Shelke, for the Petitioner.

CORAM: N. J. JAMADAR, J.

DATE : 23rd FEBRUARY 2026

ORAL ORDER:

1. Heard the learned Counsel for the Petitioner.

2. The challenge in this Petition is to an order dated 20th December 2025, whereby the leaned Member, MACT, Pune, has issued an attachment warrant against the Petitioner for recovery of a sum of Rs.5,55,273/- which was deposited by the Petitioner towards the TDS.

3. The learned Member was persuaded to allow the Application preferred by the Petitioner by placing reliance on the judgment of the learned Single Judge of this Court in the case of **New India Assurance Co Ltd, Mumbai Vs Hussain Babulal Shaikh and Ors.**[1] Paragraph 16 of the said judgment reads as under:

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1 2017 (2) MhLJ 393.

> "16 Resultantly the action of the petitioner deducting tax at source on the interest awarded by the Tribunal, without following the mandate of the Division Bench of this Court in *Gauri Deepak Patel and Ors Vs New India Assurance & Co Ltd and Anr (2011 ACJ 1782)* was wholly unjustified and illegal. The petitioner should have properly advised itself before deducting the tax at source on the interest amount following the law laid down in the case of Gauri Deepak Patel and ors Vs New India Assurance Co Ltd and Anr (Supra)."

4. The learned Counsel for the Petitioner, on instructions, submits that the Petitioner would deposit an amount of Rs.5,55,273/- before the Tribunal, though it has already deposited the said amount with the Income Tax Department by way of TDS. However, the Tribunal may not release the said amount as said amount deposited by the TDS can only be refunded upon the filing of the Returns by the claimant.

5. In view of the aforesaid submissions, the execution of attachment warrant, issued by the impugned order dated 20th December 2025, is stayed for a period of one week, subject to the condition that the Petitioner shall deposit the said amount of Rs. Rs.5,55,273/- within a period of one week, before the Tribunal.

6. Upon deposit of the said amount of Rs.5,55,273/-, the Petitioner shall be at liberty to file an Application before the Tribunal seeking appropriate directions for seeking refund of the amount which has already been deposited by the Petitioner by way of TDS.

7. In the event such an Application is filed, the Tribunal shall pass an appropriate order on such Application.

8. Petition disposed.

[N. J. JAMADAR, J.]