

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

**WRIT PETITION NO. 4786 OF 2025**

Nippon Life India Asset Management Limited ....PETITIONER  
(ay 2018 2019)

V/S

Deputy Commissioner Of Income Tax Central...RESPONDENT  
Circle 3(4) Mumbai

Mr. Niraj Seth, a/w Mr. Gunjan Kakad, Mr. Balasaheb S.  
Yewale, Advocates for the Petitioner.

Mr. N. C. Ranganayakulu, Advocates for the Respondents/  
Revenue

Mr. Subba Rao Gururaj, Dy. C.I.T., Central Circle 3(4),  
Mumbai, present in Court

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE FIRDOSH  
PHIROZE POONIWALLA, JJ**

**DATE : 1st April, 2026**

**P.C. :**

S.O. to 02/04/2026 Ad-interim or interim reliefs, if any, granted  
earlier will continue to operate till next date.

**( ASSOCIATE )**