Max Life Insurance Company Limited v. Assistant Commissioner of Income Tax OSD Circle 10.1 & Anr.

W.P.(C) 11852/2024 (CM APPL. 4348/2025)

W.P.(C) 11852/2024, CM APPL. 4348/2025 (Del HC, decided 10.03.2025) | 2025-03-10

Claimed interest: Revenue directed to file explanatory affidavit; writ proceedings remain pending.

High Court of Delhi | 2-judge bench (Division Bench) | Chief Justice Devendra Kumar Upadhyaya | Justice Tushar Rao Gedela

Assessment years: Not specified in order text

01 FACTS OF THE CASE

In CM Application 4348/2025 in W. P.(C)11852/2024, the Court considered Max Life's complaint that claimed interest remained unpaid. Revenue's counsel was referred to the earlier order of 19 February 2025 and stated that instructions had been received to explain the non-payment by affidavit.

Source: PDF p.1, para 1

02 DISCUSSION BY THE HON'BLE COURT

The Court fixed a timetable for the affidavit and response. This two-page order does not state the interest provision, amount, assessment year or the contents of the earlier order.

Source: PDF pp.1–2, paras 1–4

03 JUDICIAL DECISION

Revenue was to file its affidavit within 10 days; Max Life could respond within 7 days thereafter. The case was listed for 4 April 2025.

Source: PDF pp.1–2, paras 2–4

04 OUTCOME / IN WHOSE FAVOUR

Interlocutory directions only. The order neither disposes of the writ petition nor itself directs payment of a quantified sum.

Source: PDF p.2, para 4

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The affidavit is the immediate procedural step: Revenue was required to explain why the claimed interest had not been paid. That explanation, followed by the petitioner's response, creates the record for later consideration. The 10-day and 7-day periods relate to pleadings, not payment deadlines, and should not be represented as a direction to pay interest within that time. (PDF p.1, paras 1–3)

Claimed interest is not yet an adjudicated entitlement here: The source describes interest claimed by Max Life, without identifying the statutory basis or amount. It also refers to 19 February 2025 without reproducing that order. One cannot infer from this page alone that refund interest was finally adjudicated, that an earlier payment direction was breached, or that a particular rate was approved. (PDF p.1, para 1)

The next listing does not establish the later result: The 4 April 2025 listing confirms that further proceedings were contemplated. This note records the 10 March stage only. For use in a payment or enforcement application, the earlier order, ensuing affidavits and subsequent disposal would be necessary to establish what became payable and when. (PDF p.2, para 4)

Source: PDF p.1, paras1–3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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