

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

**FIRST APPEAL NO. 1222 OF 2014**

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United India Insurance Co. Ltd. ... Appellant

**Versus**

Maria Elisabetta De Silvio & Ors. ... Respondents

**WITH  
FIRST APPEAL NO. 1694 OF 2025  
WITH  
CIVIL APPLICATION NO. 2551 OF 2013  
IN  
WITH REJECTED CASE NO. 8 OF 2017**

Oriental Insurance Company Ltd. ... Appellant

**Versus**

Marco Giorgio Pautrie And Ors. ... Respondents

**WITH  
FIRST APPEAL NO. 1693 OF 2025  
WITH  
CIVIL APPLICATION NO. 4670 OF 2013**

Oriental Insurance Company Ltd. ... Appellant

**Versus**

Maria Elisabetta De Silvio & Ors. ... Respondents

**WITH  
FIRST APPEAL NO. 1223 OF 2014**

United India Insurance Co. Ltd. ... Appellant

**Versus**

Marco Giorgio Pautrie & Ors. ... Respondents

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Ms. Ishita Bhole a/w. Mr. Mohit Turakhia & Ms. Asim S. Vidyarthi i/by Mr. Saumen S. Vidyarthi for the Appellant in FA/1222/2014 & FA/1223/2014.

Mr. Sanjay Krishnan i/by Leges Consultus for Appellant No.2 in FA/1693/25 & FA/1694/2025.

Ms. P. M. Bhansali a/w. for Claimants in FA/1222/2014.

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**CORAM : JITENDRA JAIN, J.**

**DATED : 13<sup>th</sup> March 2026**

**P.C. :**

1. This matter was heard yesterday and one of the issue which is seriously contested by the appellant-insurance company is with regard to the income tax returns and documents in Italian language filed by two Italian claimants with the MACT, Mumbai (Tribunal).
2. According to the appellant-insurance company, these income tax returns were not proved and there is no veracity about whether these documents are genuine or not. The MACT has relied on these documents, while awarding the compensation.
3. In view of above, this Court exercises its appellate powers and directs Principal Commissioner of Income Tax – International Taxation, Mumbai to send copies of these income tax returns to the Revenue Department of Italy and by exercising the powers under the bilateral agreement between India and Italy and other international conventions, the Revenue Department of the Italian Government is requested to verify, whether the returns filed, copy of which is enclosed herewith are the actual returns which are filed by the assesseees with the revenue officials of the Italian Government.
4. The Registry is directed to send copy of this order to the Principal Commissioner of Income Tax, International Tax Division, Mumbai and also to hand over the copy of this order to Mr. Suresh Kumar who generally appears for the Income Tax Department in Mumbai.
5. This matter is scheduled for hearing on 15<sup>th</sup> April, 2026.

6. The Indian Revenue Officials are requested to obtain the verification of these returns on or before 15<sup>th</sup> April, 2026 and file a report in this Court by that day.

**(JITENDRA JAIN, J.)**