

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

INCOME TAX APPEAL(IT) NO. 27 OF 2024

Pr Commissioner Of Income Tax 4 Pune ...Appellant

Versus

Baramati Taluka Sahakari Dudh

Utpadak Sangh Ltd

...Respondent

Mr. Akhileshwar Sharma, for Appellant.

Mr. Mihir Naniwadekar a/w Vihit Shah i/b. Ruturaj Gurjar, for
Respondents.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 24 September 2025

P.C.:-

1. The tax effect in this matter is less than Rs.2 Crores. Accordingly, on the ground of low tax effect, we dispose of this Appeal by leaving the questions of law open. If, at later date, it is found that the tax effect is higher than Rs.2 Crores or that the matter falls within any of the exceptions, we grant the Appellant liberty to apply within reasonable time i.e. on or before 31 January 2026.

2. The Appellant shall be entitled to refund of Court fees in accordance with rules.

(Advait M. Sethna, J)

(M.S. Sonak, J.)