

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

**INCOME TAX APPEAL(IT) NO. 34 OF 2024**

Pr Commissioner Of Income Tax

Central -1, Thane

...Appellant

Versus

Kamal Nagari Sahakari Patsanstha Ltd.

...Respondent

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**Mr. Akhileshwar Sharma**, for Appellant.

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**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.)**