

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

INCOME TAX APPEAL NO.461 OF 2024

Commissioner of Income Tax Exemptions ... Appellant

Versus

The Association of Physicians of India ... Respondent

Mr. Akhileshwar Sharma, for Appellant.

Mr. Aditya Mehta, a/w Abhinav Shah i/b Nandita Gopalan 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.)