

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

INCOME TAX APPEAL(IT) NO. 303 OF 2025

Pr Commissioner of Income Tax 6 Mumbai ...Appellant

Versus

Roadstar Investment Managers Ltd.

AY 2014 15 Ita 3311 Mum 2023

...Respondent

Mr. Akhileshwar Sharma (through VC) for the Appellant.

Mr. Sameer Dalal for the Respondent.

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

DATED : 03 December 2025

P.C.:-

1. At the request of Mr. Sharma, we list this matter for directions/disposal on 10 December 2025. This is because the tax effect in this matter is only Rs.2,12,430/- and the matter does not appear to fall within the exceptions under the clause 3.1(h) of CBDT circular dated 15 March 2022.

(Advait M. Sethna, J)

(M. S. Sonak, J.)