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

INCOME TAX APPEAL NO. 504 OF 2025

The Principal Commissioner of Income Tax-20 ... Appellant

Versus

Chemstar International ... Respondent

Ms. Mamta Omle, for Appellant.

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

DATED : 20 November 2025

PC:-

1. Heard Ms. Omle for the Appellant.

2. The tax effect in this Appeal is Rs.44,61,187/-. However, Ms. Omle relies on the exception in the Circular dated 15 March 2024.

3. Without going into the issue as to whether the Appeal falls within the exception, we have heard Ms. Omle on merits.

4. Ms. Omle submits that in this case the Assessee has claimed tax benefits in respect of donations made to the School of Human Genetic and Population Health. She submits that on investigation, it was found that this school was neither a charitable institution nor an institution dealing in scientific research. Instead, it was found that this school was only aiding the Assessees to evade tax payments. Accordingly, she submits that this Appeal may be admitted on the substantial questions of law formulated in the Appeal memo.

5. We have perused the ITAT's Judgment dated 05 July 2024, which is the subject matter of challenge in this Appeal. The ITAT has relied upon the decision of its Co-ordinate Bench in the case of **Sopariwala Export Pvt. Ltd.** (ITA No. 2039/Mum/2018), which was disposed of vide order dated 17 June 2021. Even this Appeal concerned the School of Human Genetics and Population Health. The facts were almost identical with the facts in the present Appeal. Therein, the allegations now levelled against School of Human Genetics and Population Health do not appear to have been accepted.

6. Ms. Omle is unable to confirm whether the Revenue has challenged the Judgment and Order dated 17 June 2021 in the case of *Sopariwala Export Pvt. Ltd.* (supra). If the said Judgment and Order was not challenged by the Revenue, then it would not be appropriate for us to entertain the challenge in this Appeal. The ITAT has merely followed the decision in *Sopariwala Export Pvt. Ltd.* (supra). The revenue must act consistently when facts involved in two or more matters are substantially the same.

7. Accordingly, on the above ground, we dismiss this Appeal. However, if the Revenue has indeed challenged the Judgment and Order dated 17 June 2021 in the case of *Sopariwala Export Pvt. Ltd.* (supra) and such a challenge is either pending or has been decided in favour of the Revenue, we grant the Revenue liberty to apply for restoration of this Appeal. This is subject to Revenue applying for such restoration within a reasonable period i.e. on or before 31 January 2026.

8. For the present, we dismiss this Appeal on the above ground. Even the question of whether this Appeal falls within the exceptions carved out in the CBDT Circulars is kept open. The Appeal is dismissed with liberty in the above terms.

(Advait M. Sethna, J.) **(M.S. Sonak, J.)**