IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

INCOME TAX REFERENCE NO. 18/1993.

M/s. Surkan Company, Nagpur.
-VERSUS-
The Commissioner of Income Tax, Vidarbha, Nagpur.

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders

CORAM : B.P.DHARMADHIKARI & S.B.SHUKRE, JJ.

DATE : APRIL 09, 2015.

Heard Shri K.P. Dewani, learned Counsel for the applicant and Shri Anand Parchure, learned Counsel for revenue.

2. In view of subsequent developments, learned counsel for applicant submits that the assessee does not want to prosecute the application moved before ITAT seeking reference.

3. Learned Counsel for respondent points out that as Reference is already made, it needs to be disposed of either way.

4. Reference has been made by the ITAT at the instance of the assessee. As the assessee does not

want any adjudication on questions referred, it is apparent that the findings recorded by the ITAT operate against him. No prejudice is therefore, caused to the revenue. We therefore, return the Reference unanswered.

JUDGE **JUDGE**

Rgd.