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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.915 OF 1998

Albright & Wilson Ltd.
C/o A. F. Ferguson & Co. ..Applicant
Versus
Commissioner of Income Tax
Bombay City-III, Bombay. ..Respondent

WITH
INCOME TAX REFERENCE NO.916 OF 1998

Parke Davis (India) Ltd. ..Applicant
Versus
Commissioner of Income Tax
Bombay City-V, Bombay. ..Respondent

WITH
INCOME TAX REFERENCE NO.917 OF 1998

Cadbury-Fry (India) Pvt.Ltd. ..Applicant
Versus
Commissioner of Income Tax
Bombay City-III, Bombay. ..Respondent

....
Mr.H. Toor a/w Sameer Chitnis i/b. M/s. Crawford Bayley & Co. for the applicant. for the applicant.
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CORAM: M. S. SANKLECHA &
A. K. MENON, JJ.

DATE : 10th AUGUST, 2016

P.C.:

All these References under Section 256(1) of the Income Tax Act, 1961 (the Act) relates to A.Ys. 1967-68, 1970-71 to 1973-74 and 1970-71 to 1971-72.

2. There is no affidavit of service filed. The applicant-assessee is not able to show any evidence of this reference being served upon the Respondent-Revenue. In terms of Rule 658 of the Bombay High Court (Original Side) Rules the party at whose instance the reference is made, shall apply to the Prothonotary and Senior Master to issue notice for hearing of the reference and serve the same within two months of the receipt of the reference by the High Court. In the absence of an affidavit of service indicating service of the reference upon the Respondent-Revenue, we are not inclined to answer the question. It appears that the applicant-assessee is not serious about pursuing the present References. In the above view, the References return unanswered. However, it is made clear that the question raised herein is left open for consideration in an appropriate case, if not already decided.

3. All these References are disposed of in above terms. No order as to costs.

(A. K. MENON, J.) **(M. S. SANKLECHA, J.)**