

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

INCOME TAX REFERENCE NO. 901 OF 1998

International Tractor Company of India
Ltd., Bombay

.. Applicant

v/s.

The Commissioner of Income Tax
Bombay City, Bombay

.. Respondent

None for the applicant
None for the respondent

**CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.
DATED : 19th JULY, 2016.**

PC.

1. This Reference under Section 256(1) of the Income Tax Act, 1961 (the Act) relates to Assessment Year 1973-74. None appears on behalf of the applicant assessee in support of this Reference.
2. It appears that the applicant-assessee is not interested in pursuing the present Reference. Accordingly, the Reference is being returned unanswered. The questions as framed for our opinion are left open to be considered in an appropriate case, if not already decided.
3. The Reference is disposed of in the above terms.

(A.K. MENON, J.)

(M.S. SANKLECHA, J.)