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

INCOME TAX REFERENCE NO. 182 OF 1999

M/s. Forbes Gokak Ltd. .. Applicant

v/s.

The Commissioner of Income Tax,
City-VI, Bombay .. Respondent

Mr. Mandar Vaidya a/w B.G. Yewale i/b Rajesh Shah & Co. for the applicant
Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the respondent

CORAM : M.S. SANKLECHA &
S.C. GUPTE, J.J.

DATED : 29th AUGUST, 2016.

P.C.

1. By this Reference under Section 256(1) of the Income Tax Act, 1961 (the Act) relates to A.Y. 1984-85.

2. Mr. Vaidya, learned Counsel appearing for the applicant assessee in support of the Reference orally submits that the service of this Reference has been effected upon the respondent Revenue only on 3rd August, 2016.

3. In terms of Rule 658 of the High Court (Original Side) Rules, 1980, the notice has to be served upon the opposite party within a

period of two months from the date the Reference is received by the High Court from the Income Tax Appellate Tribunal. This not having been done, it appears that the applicant assessee was not interested in pursuing the present Reference.

4. In the aforesaid circumstances, the Reference is returned unanswered. However, the questions as framed for our opinion in this Reference are left open to be considered in an appropriate case, if not already decided.

5. The Reference is disposed of in the above terms. No order as to costs.

(S.C. GUPTE, J.) **(M.S. SANKLECHA, J.)**