

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO.451 OF 1997

The Commissioner of Income Tax,
Bombay City-XIII, Bombay
Vs.

.... Applicant

L.V. Family Trust

.... Respondent

None for the parties.

CORAM: M.S. SANKLECHA &
B.P. COLABAWALLA, JJ.

DATED: JANUARY 22, 2016

P.C:

1. This Reference under Section 256(1) of the Income Tax Act, 1961 relates to the Assessment Year 1985-86.
2. None appears for the parties. It appears that the applicant/Revenue is not interested in pursuing the present Reference.
3. In the above view, the question as posed for our opinion is being returned unanswered. However, it is made clear that the question, as raised, is left open for consideration in an appropriate case. This Reference is thus returned unanswered.
4. The Reference stands disposed of in above terms.

(B.P. COLABAWALLA, J.)

(M.S. SANKLECHA, J.)