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

INCOME TAX REFERENCE NO. 879 OF 1998

The Commissioner of Income Tax,
Pune .. Applicant
v/s.
Kirloskar Cummins Ltd. .. Respondent

WITH
INCOME TAX REFERENCE NOS.
888/98, 894/98, 290/99, 291/99, 293/99, 294/99, 300/99, 309/99, 313/99, 314/99, 330/99, 334/99, 340/99, 344/99, 347/99, 349/99, 350/99, 361/99, 362/99, 371/99, 376/99, 379/99, 380/99, 382/99, 384/99, 385/99, 386/99, 387/99, 388/99, 389/99, 393/99, 395/99, 396/99, 398/99, 400/99, 401/99, 403/99, 405/99, 107/00, 108/00, 109/00, 110/00, 114/00, 115/00, 117/00, 119/00, 121/00, 122/00, 138/00, 141/00, 143/00 AND 144/00

Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the applicant
Mr. Mihir Naniwadekar for the respondent in ITR 879/98
Mr. Atul Jasani for the respondent in ITR 362/99, 374/99, 380/99, and 387/99

**CORAM : M.S. SANKLECHA &**
**A.K. MENON, J.J.**
**DATED : 5th AUGUST, 2016.**

**P.C.**

These References pertaining to the years 1998 and 2000, were on board on 22nd July, 2016. At that time, we passed the following order:-

*“ These References on board, pertains to the years 2000 and prior thereto.*
*2 The Central Board of Direct Tax has issued a Clarification dated 8th March, 2016 – wherein the earlier Circular No.21 of 2015 dated 10th December, 2015 was made applicable to pending References. Therefore, the Officers of the Revenue would not now press pending*

> *References before this Court where the tax effect involved is less than Rs.20 lakhs.*
>
> *3 Revenue is directed to examine each of the above References and ascertain the tax effect involved in each of them. Thereafter, file an affidavit, indicating the References where the tax effect involved is less than Rs.20 lakhs. Affidavit should be filed on or before next date i.e. 29th July, 2016. These References which have tax effect of less than Rs.20 lakhs,would be covered by the above Circular.*
>
> *4 It is made clear that in case the aforesaid exercise is not done, then we may be constrained to return all the above References un-answered.*
>
> *5 All the above References to be on board on 29th July, 2016 under the caption "for final disposal."*

2. Today none appears on behalf of the Revenue. It appears that Revenue is not interested in pursuing the aforesaid References. We had specifically stated in our order dated 22nd July, 2016 that in case the exercise of finding out the tax effect in pending References is not done by the Revenue, we may be constrained to return References un-answered. In the above view, the aforesaid References are returned un-answered.

3. However, it is made clear that the question raised in these References for our opinion are left open for consideration in an appropriate Reference/ Proceedings.

4 All References returned un-answered as aforesaid. No order as to costs.

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