

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

INCOME TAX REFERENCE NO. 891 OF 1998

The Commissioner of Income Tax,
Kolhapur

.. Appellant

v/s.

Hutatma Kisan Ahir S.S.K. Ltd., Sangli

.. Respondent

Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the appellant

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

DATED : 29th AUGUST, 2016.

PC.

1. This Reference under Section 256(1) of the Income Tax Act, 1961 (the Act) relates to Assessment Year 1991-92.

2. Mr. Suresh Kumar, learned Counsel appearing for the Revenue is unable to show any evidence of service of this Reference upon the respondent assessee. In view of Rule 658 of the Bombay High Court (Original Side) Rules, 1980, it is the obligation of the party at whose instance Reference has been made to have a notice issued and served upon the opposite party within two months from the receipt of the Reference in the High Court by the Prothonotary and Senior Master.

3. In the above view, it appears that the Revenue is not serious about pursuing the present Reference.

4. Accordingly, 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.)