IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO.89 OF 1999

The Commissioner of Income Tax,
Kolhapur .... Applicant
Vs.
Shri Annappa Kukara Deodiga .... Respondent

Mr. Shyam Walave i/b Mr. Suresh Kumar for the Applicant.
Mr. Mihir Naniwadekar for the Respondent.

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, at the instance of the Revenue, relates to Assessment Year 1989-90. Mr. Walave, learned counsel appearing for the Revenue states that the tax effect involved in the present Reference is Rs.81,371/-.

2. In view of the decision of this Court in ***The Commissioner of Income Tax, Bombay City-I Vs. M/s. Sunny***

Sounds P. Ltd., Mumbai {*Income Tax Reference No.213 of 1997*}, decided on 8-1-2016, the CBDT Circular No.21 of 2015, dated 10-12-2015 was held to be applicable even to Income Tax References pending in this Court. In the light of Circular No.21 of 2015, issued by the CBDT r/w the decision of this Court in *Sunny Sounds P. Ltd.* (supra), Mr. Walave seeks leave to withdraw the Reference.

3. In the above view, the questions as posed for our opinion are being returned unanswered. However, it is made clear that the questions, as raised herein, are left open for consideration in an appropriate case. The Reference is returned unanswered.

4. The Reference is disposed of in above terms.

(B.P. COLABAWALLA, J.) (M.S. SANKLECHA, J.)