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

INCOME TAX REFERENCE NO. 1001 OF 1998

M/s. Asbestos & Jointings Mfg. Co. Pvt.
Now M/s. Champion Jointings Ltd. .. Applicant

v/s.

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

None for the applicant

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

**DATED : 2nd SEPTEMBER, 2016.**

**P.C.**

1. This Reference under Section 256(1) of the Income Tax Act, 1961 by the Income Tax Appellate Tribunal relates to A.Y. 1978-79.

2. On 10th August, 2016, this Reference was on board. At that time, none appeared on behalf of the applicant assessee in support of the Reference. The proceedings before this Court on behalf of the applicant assessee are in person. In the above view, Registry was directed to serve a notice upon the applicant assessee indicating that the Reference has been posted for hearing on 2nd September, 2016.

3. The Registry has filed a Service Report dated 1st September, 2016 indicating that the notice has been delivered at the address of the assessee as found in the Reference.

4. However, inspite of the notice, non appears for the applicant assessee. It appears that the applicant assessee is not interested in pursuing the present Reference. 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.)**