

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

**INCOME TAX REFERENCE NO.103 OF 1999**

Ardeshir Behram Dubhash

.. Applicant

v/s.

The Commissioner of Income Tax,  
City-II, Bombay

.. Respondent

None for the applicant  
None for the respondent

**CORAM : M.S. SANKLECHA &  
A.K. MENON, J.J.**

**DATED : 22<sup>nd</sup> JULY, 2016.**

**PC.**

1. This Reference under Section 256(1) of the Income Tax Act, 1961 (the Act) relates to Assessment Year 1979-80. None appears on behalf of the applicant assessee in support of this Reference.
2. It appears that the applicant-assessee is not interested in pursuing the present Reference. Accordingly, the Reference is being returned unanswered. The questions as framed for our opinion are left open to be considered in an appropriate case, if not already decided.
3. The Reference is disposed of in the above terms.

**(A.K. MENON, J.)**

**(M.S. SANKLECHA, J.)**