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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.508 OF 1997
WITH
INCOME TAX REFERENCE NOS.12 of 1997,
AND
16, 63, 93, 131, 140, 168, 210, 211,
213, 217, 228, 232, 251, 273, 294, 300, 304, 306, 318,
450, 471, 541, 543, 555, 580, 581, 636, 646, 648,
659, 660, 664, 665, 669, 671, 685, 686, 689, 693, 694,
696, 697, 712, 717, 723, 726, 730, 733, 734, 736, 738,
739, 742, 744, 753, 758, 760, 769, 772, 774,
775, 777, 801, 806, 808, 809, 811, 813, 822, 827,
841, 842, 843, 845, 850, 853, 854, 857 and 859 of 1998.

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Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the Appellant in all the matters except ITR Nos.813, 730 and 580/1998.
Mr. Charanjeet Chanderpal for the Appellant in ITR Nos.813, 730 and 580/1998.
Mr. F. B. Andhyarjuna, Senior Counsel, a/w Manek Andhyarjuna i/b. P. C. Tripathi for the Respondent in ITR No.210/98.
Mr. V. C. Murlidharan for Respondent in ITR No.273/98.
Mr. Dev Upadhyay for Respondent in ITR No.306/98.
Mr. Jitendra Jain a/w Sameer Dalal for Respondent in ITR No.638/98.
Mr. Ashok Patil for Respondent in ITR No.669/98.
Mr. Dinesh Kumar Gandhi for Respondent in ITR No.686/98.
Mr. P. C. Tripapthi a/w Raj Darak for Respondent in ITR No.806/98.

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CORAM: M. S. SANKLECHA &
A. K. MENON, JJ.

DATE : 17TH JUNE, 2016

P.C.:

1. These References pertaining to A.Y. 1997-98 were on board along

with some other References on 10th June, 2016. At that time we passed the following order:-

> *"1. 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.*
>
> 2. *Revenue is directed to examine each of the above References and ascertain the tax effect involved in each of them. Thereafter, file an affidavit, including the References where the tax effect involved is less than Rs.20 lakhs. Affidavit should be filed on or before next date i.e. 17th June, 2016. These References which have tax effect of less than Rs.20 lakhs, would be covered by the above Circular.*
>
> *3. It is made clear that in case the aforesaid exercise is not done, then, we may be constrained to return all the above References unanswered."*

2. Mr. Suresh Kumar, the learned counsel appearing for the Revenue states that the order dated 10th June, 2016 had been communicated to the concerned Commissioner of Income Tax. Mr. Suresh Kumar further states that in none of the above References any affidavit or instructions are forthcoming from the officers of the Revenue.

3. It appears that the Revenue is not interested in pursuing these old

References. We had specifically pointed out in our order dated 10th June, 2016, that in case the exercise of finding out the tax effect in the pending References is not done by the Revenue, we may be constrained to return the References unanswered.

4. In the above view, it appears to us that the Revenue is not interested in pursuing the aforesaid References. Thus the same are returned unanswered. However, it is made clear that the questions raised therein for our opinion are left open for our consideration in an appropriate Reference/proceedings.

5. All references returned unanswered as aforesaid. No order as to costs.

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

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