**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**
INCOME TAX REFERENCE NO. 207 OF 1999

Mr. Ajit S. Shah .. Applicant
v/s.
The Commissioner of Income Tax
City-IX, Bombay .. Respondent

Mr. S.J. Mehta for the applicant
Mr. N.A. Kazi for the respondent

**CORAM : M.S. SANKLECHA &**
**A.K. MENON, J.J.**
**DATED : 22nd JULY, 2016.**

**P.C.**

1. This Reference under Section 256(1) of the Income Tax Act, 1961 (the Act) relates to Assessment Year 1980-81.

2. Mr. Mehta, learned Counsel appearing for the applicant assessee in support of the Reference states that inspite of repeated efforts, in instructions have been received from the applicant assessee. It appears that the applicant is not interested in pursuing the present Reference.

3. In view of the above, 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.

4. The Reference is disposed of in the above terms.

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