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

INCOME TAX REFERENCE NO.307 OF 1999

The Commissioner of Income-tax,
City-VI, Bombay .. Applicant
v/s.
M/s. Clarostat (India) Ltd. .. Respondent

WITH
INCOME TAX REFERENCE NO.331 OF 1999

The Commissioner of Income-tax,
Central-1, Bombay .. Applicant
v/s.
The Century Textiles and Industries .. Respondent

WITH
INCOME TAX REFERENCE NO. 120 OF 2000

The Commissioner of Income-tax,
BC-VIII, Bombay .. Applicant
v/s.
M/s. Colourtronic Film Lab. .. Respondent

Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the applicant

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.
DATED : 5th AUGUST, 2016.

P.C.

1. These References relate to the Assessment Years 1980-81 & 1981-82 and 1987-88 & 1988-89 respectively. On the last occasion, we had passed a common order, which reads as under :-

"These References on board, pertains to the years 2000 and prior thereto.

2 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.

3 Revenue is directed to examine each of the above References and ascertain the tax effect involved in each of them. Thereafter, file an affidavit, indicating the References where the tax effect involved is less than Rs.20 lakhs. Affidavit should be filed on or before next date i.e. 5th August, 2016. These References which have tax effect of less than Rs.20 lakhs, would be covered by the above Circular.

4 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.

5 All the above References to be on board on 5th August, 2016 under the caption "for final disposal".

2. Today, Mr. Suresh Kumar, learned Counsel appears on behalf of the Revenue. However, he has no instructions. It appears that the Revenue is not interested in pursuing these References. We had specifically stated in our order dated 22nd July, 2016 that in case the exercise of finding out the tax effect in pending References is not done, we will be constrained to return the References unanswered.

3. In the aforesaid circumstances, the References are returned unanswered. However, the questions as framed for our opinion in

these References are left open to be considered in an appropriate case, if not already decided.

4. All the References are disposed of in the above terms. No order as to costs.

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