

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

CHAMBER SUMMONS NO. 1071 OF 2016
IN
INCOME TAX REFERENCE NO. 76 OF 1998
WITH
CHAMBER SUMMONS NO. 1072 OF 2016
IN
INCOME TAX REFERENCE NO. 75 OF 1998

Bombay Suburban Electric Supply Ltd. .. Appellant

v/s.

Commissioner of Income Tax,
City VI, Mumbai .. Respondent

Mr. Rajesh Poojary i/b Mulla & Mulla & C.B.&C. for the applicant
Mr. A.R. Malhotra a/w N.A. Kazi for the respondent

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

DATED : 30th SEPTEMBER, 2016.

PC.

1. The present Chamber Summons are taken out by the applicant as there is a change in its name from Bombay Suburban Electric Supply Ltd. to M/s. BSES Ltd. and thereafter from M/s. BSES Ltd. to Reliance Energy Ltd. and from Reliance Energy Ltd. to Reliance Infrastructure Ltd. The Chambers Summons seek to substitute the name of BSES Ltd. with M/s. Reliance Infrastructure Ltd. The amendment sought is formal in nature.

2. Mr. Poojary, learned Counsel appearing for the applicant states that the applicant would also move an appropriate application before the Income Tax Appellate Tribunal to seek substitution of the name of Reliance Infrastructure Ltd. in place of BSES Ltd. in the record of the Tribunal.

3. Mr. Malhotra, learned Counsel for the respondent assessee does not object to the amendment as it is formal in nature. Similar amendments have been granted by this Court in Chamber Summons No.1113 of 2012 in Income Tax Reference No.391 of 1997 (Spaco Carburettors (I) Ltd. Vs. Commissioner of Income Tax) by order dated 24th September, 2014. We have perused the affidavit in support dated 29th April, 2016 and 30th September, 2016 of the Chamber Summons. We are satisfied that the reasons mentioned therein for the delay in taking out the present Chamber Summons.

4. Accordingly, the Chambers Summons are allowed in terms of prayer clauses (a) and (b).

5. Both the Chambers Summons are disposed of in the above terms.

6. Mr. Poojary, learned Counsel for the applicant states that the amendment would be carried out by tomorrow.

(S.C. GUPTE, J.)

(M.S. SANKLECHA, J.)