

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

INCOME TAX REFERENCE NO.127 OF 2000

Parner Taluka Sahakari Sakhar Karkhana
Ltd.

.. Applicant

v/s.

The Commissioner of Income Tax,
Kolhapur

.. Respondent

Mr. Mihir Naniwadekar a/w Mr. Ruturaj Gurjar i/b S.N. Inamdar for
the applicant
None for the respondent

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

DATED : 2nd SEPTEMBER, 2016.

P.C.

1. This Reference under Section 256(1) of the Income Tax Act, 1961 (the Act) by the Income Tax Appellate Tribunal relates to Assessment Year 1990-91.

2. Mr. Naniwadekar, learned Counsel appearing for the applicant assessee is unable to show any evidence of service of this Reference upon the respondent Revenue. In view of Rule 658 of the Bombay High Court (Original Side) Rules, 1980, it is the obligation of the party at whose instance Reference has been made to have a notice issued and served upon the opposite party within two months from the receipt of

the Reference in the High Court by the Prothonotary and Senior Master.

3. In the above view, it appears that the applicant assessee is not serious about pursuing the present Reference.

4. Accordingly, the Reference is returned unanswered. However, the questions as framed for our opinion in this Reference are left open to be considered in an appropriate case, if not already decided.

5. The Reference is disposed of in the above terms. No order as to costs.

(S.C. GUPTE, J.)

(M.S. SANKLECHA, J.)