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IN THE HIGH COURT OF JUDICATURE AT BOMBAY**ORDINARY ORIGINAL CIVIL JURISDICTION****INCOME TAX REFERENCE NO.16 OF 2000**

Banque Nationale De Paris

..Applicant

Versus

Commissioner of Income Tax

Bombay City-III, Mumbai.

..Respondent

.....

Mr. Harinder Toor i/b. Crawford Bayley & Co.`` for the Applicant.

.....

**CORAM: M. S. SANKLECHA &
A. K. MENON, JJ.****DATE : 19th AUGUST, 2016**

PC.:

This Reference under Section 256(1) of the Income Tax Act, 1961 by the Income Tax Appellate Tribunal (Tribunal) seeks our opinion on two substantial questions of law as framed by it. However, Mr. Toor, the learned counsel appearing for the applicant-assessee very fairly states that he is not in a possession of evidence to show that the Reference has been served upon the Revenue. This Reference is of the year 2000. In terms of Rule 658 of the Bombay High Court (Original Side) Rules, the party at whose instance a Reference has been made to this Court is required to take all such steps as are necessary to have a notice issued and served upon the opposite party within two months from the receipt of notice of

the Reference from the High Court.

2. In view of the fact that the applicant-assessee has no evidence of having served the Reference upon the Respondent-Revenue, we are not inclined to examine the questions of law as raised for our opinion at the instance of the applicant-assessee. In the above view, the Reference is returned unanswered. However, it is made clear that the question raised hereinabove are left open for consideration in an appropriate case, if not already decided.

3. Reference is disposed of in above terms. No order as to costs.

(A. K. MENON, J.)

(M. S. SANKLECHA, J.)