

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE NO. 353 OF 1983

Shreyas Foundation, Ahmedabad .. Applicant

Versus

The Commissioner of Income Tax,
Gujarat-I, Ahmedabad .. Respondent

Date of Decision : 29th November 1996

For Approval and Signature

THE HONOURABLE MR. JUSTICE R.K. ABICHANDANI

THE HONOURABLE MR. JUSTICE RAJESH BALIA

1. Whether Reporters of Local Papers may be allowed to see the judgement?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of Judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 or any order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

Mr. D.A. Mehta with Mr. R.K.Patel and B.D. Karia for applicant

Mr Bharat J. Shelat instructed by Mr. Manish R. Bhatt for respondent

Coram : R.K. Abichandani and Rajesh Balia, JJ
29th November 1996

Oral Judgement (Per Rajesh Balia, J)

1. The Tribunal has stated the case and referred the questions of law arising out of its appellate orders in ITA 2135 and 2136/Ahd/80 relating to assessment year 1975-76 and 1976-77 at the instance of the assessee.

2. Since at the time of hearing learned counsel for the assessee at whose instance this reference has been made does not want to press for answering the questions, we decline to answer the same. Reference returned unanswered.
