



(Per : MR.JUSTICE A.R.DAVE)

When the matter was called out for final hearing, learned Advocate Mr.Manish J.Shah has submitted that he has been instructed by the applicant-assessee not to press the Reference and, therefore, we decline to answer the question referred to us.

The Reference thus stands disposed of accordingly with no order as to costs.

Sd/- Sd/-

(A.R.Dave, J) (D.A.Mehta,J)

m.m.bhatt