IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 38 of 1987

Hon'ble MR.JUSTICE A.R.DAVE Sd/- and

Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

1. Whether Reporters of Local Papers may be allowed : NO to see the judgements?

- 2. To be referred to the Reporter or not? : NO
- 3. Whether Their Lordships wish to see the fair copy : NO of the judgement?
- 4. Whether this case involves a substantial question : NO of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
- 5. Whether it is to be circulated to the Civil Judge? : NO

INDUBHAI CHHOTABHAI PATEL

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

1. INCOME TAX REFERENCE No. 38 of 1987

MR MJ SHAH FOR MR JP SHAH for Applicant.
MR AKIL QURESHI FOR MR RP BHATT for Respondent.

CORAM : MR.JUSTICE A.R.DAVE

and

MR.JUSTICE D.A.MEHTA

Date of decision: 31/07/2001

(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.

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Sd/- Sd/- (A.R.Dave, J) (D.A.Mehta,J)
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m.m.bhatt