

APPENDIX I

RULES FRAMED BY THE HIGH COURT OF JUDICATURE AT BOMBAY FOR REGULATING THE PROCEDURE IN THE MATTER OF REFERENCES AND APPLICATIONS UNDER THE EXPENDITURE TAX ACT, 1957

(ACT NO. 29 OF 1957)

Note.- These rules and their numbers are reproduced hereunder from the Rules of the High Court of Bombay (Original Side), 1957.

RULE 945-Z11. References to be sent to the Prothonotary and senior Master- All references under section 25 of the Expenditure Tax Act, 1957, shall be forwarded to the Prothonotary and Senior Master and shall be dealt with on the Original Side.

RULE 945-Z12. Notice of reference to party at whose instance the reference is made- When the Appellate Tribunal refers a case to the High Court, it shall give notice of that fact to the party at whose instance the reference has been made, and shall call upon him to take such steps in the office of the Prothonotary and Senior Master as may be necessary for bringing the reference to a final conclusion.

RULE 945-Z13. Fixing a date and issuing notice to other side- The party at whose instance a reference has been made shall file the statement of the case in the office of the Prothonotary and Senior Master and shall forthwith take steps to bring the reference to a final conclusion. Such party shall apply to the Prothonotary and the Senior Master to fix a date for the hearing of the reference and shall take out and serve a notice of the date so fixed on the opposite party. If such party fails to take such steps for two months from the receipt of the reference in the High Court, the Prothonotary and Senior Master may set down the reference on board for such orders as the Court, may deem necessary.

RULE 945-Z14. Preparation of paper Book- The party at whose instance a reference has been made shall prepare the paper book which shall contain the Statement of the Case and other papers forwarded by the Appellate Tribunal. The paper book shall be typed or cyclostyled but the Prothonotary and Senior Master may, on the application of the opposite party, direct that the paper book be printed. Two copies of the paper book shall be filed in the office of the Prothonotary and Senior Master within two months from the date of the filing of the reference in the High Court.

RULE 945-Z15. Failure to file paper Books- In the event of non-compliance with the last preceding rule, the Prothonotary and Senior Master may set down the reference on board for such orders as the Court may deem necessary.

RULE 945-Z16. Application under section 25(3)- An application under sub-section (3) of section 25 of the Act shall be presented to the Prothonotary and Senior Master. Such application shall be by petition. There shall be annexed to such petition copies of the order and judgment, if any, of the Appellate Tribunal, and also of the relevant documents on which the applicant wants to rely in support of his application.

RULE 945-Z17. Placing of application before the court- The Prothonotary and Senior Master shall place such application before the Court on a day appointed by the Chief Justice. The Court may either reject the application summarily, or order a rule to issue to show cause why the order applied for should not be made. The rule shall be made returnable on such date as the Court may direct.

RULE 945-Z18. Time for furnishing copies of application and service of rule nisi- On a rule *nisi* being issued the applicant shall furnish to the officer the Prothonotary and Senior Master two typewritten or printed copies of such application with all its annexures at least one week before the day fixed for the hearing of the rule. The rule nisi together with the copy of the application shall be served on the opposite party, i.e. on the assessee or the Commissioner of Expenditure-Tax, as the case may be, at least fourteen days before the returnable date of the rule.

RULE 945-Z19. Answer to rule nisi- Answer to the rule nisi shall be made on affidavit and the same shall be filed at least four days before the returnable date of the rule nisi. Two copies of such affidavit shall be furnished to the office of the Prothonotary and Senior Master.

RULE 945-Z20. Copy of the Court's order and judgement to be sent to the Appellate Tribunal- Where the rule nisi is made absolute, the Prothonotary and Senior Master shall send a copy of the Court's order and Judgement, if any, to the Appellate Tribunal.

RULE 945-Z21. Applications and references to be heard by Bench- All references and applications under section 25 of the Act shall be heard by a Bench of at least two Judges appointed by the Chief Justice.
