THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

<u>WRIT PETITION No. 15024 of 2017</u>

<u>ORDER:</u> ***(Per VRS,J)***

Aggrieved by the rejection of his application for compounding the offence under Section 276CC of the Income Tax Act, 1961 for the assessment years 2009-2010 to 2014-2015, the assessee has come up with the present writ petition.

2. Heard Mr. A. V. Krishna Koundinya, learned senior counsel for the petitioner. Mr. J. V. Prasad, learned senior standing counsel for Income Tax Department, takes notice for the respondents.

3. Though the order, dated 27.03.2017, passed by the Director General of Income Tax (Investigation) contains several reasons for rejection of the application of the petitioner for compounding, we are of the considered view that one reason stated in the order cannot be over come by the petitioner. The said reason is that as per the Revised Guidelines issued by the Board in F.No.285/35/2013, dated 23.12.2014, an assessee should pay the outstanding tax, interest, penalty and any other sum due, relating to the offence for which compounding is sought, before his application for compounding could be accepted. Admittedly, the petitioner has not complied with this pre-condition. Therefore, the rejection of his application cannot be found fault with. Hence, the Writ Petition is dismissed.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

25th April, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 15024 of 2017
(dismissed)

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