SMT JUSTICE T. RAJANI

CRIMINAL PETITION No.5599 of 2013

ORDER:

This petition is filed, seeking for quash of the proceedings against the petitioner, who is the accused, in Crime No.142 of 2013 on the file of I Town Police Station, Visakhapatnam District. The offences alleged against the petitioners are under Sections 66-A, 66-C, 66-D of the Income Tax Act, 2000-2008 (for short, "the Act").

2. Heard the counsel for the petitioner and the Public Prosecutor, appearing for the 2nd respondent. None appears for the 1st respondent in spite of notice.

3. The counsel for the petitioner submits that the offence under Section 66-A of the Act cannot be sustained as the same was struck down by the apex court by virtue of the ruling reported in *Shreya Singhal vs. Union of India*[1].

4. As regards, the other offences, the counsel for the petitioner submits that the parties have compromised the matter. Learned counsel draws the attention of this Court to Section 77A of the Act, wherein the offences, which are punishable with an imprisonment for a term less than three years, are permitted to be compounded. Sections 66-C and 66-D of the Act are offences, for which the imprisonment is for a term, which may extend to three years and fine. Both the

[1] AIR 2015 SC 1523

parties are also present before this court and a memo of compromise is also filed into the court.

5. Hence, in view of the above, recording the said memo, this Court opines that it is a fit case for quashing the proceedings.

6. With the above observations, the Criminal Petition is allowed and the proceedings against the petitioners in Crime No.142 of 2013 on the file of I Town Police Station, Visakhapatnam District, are hereby quashed.

As a sequel, the miscellaneous applications, if any pending, shall stand closed.

____
T. RAJANI, J

August 14, 2018
LMV