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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M No.39541 of 2016
Date of Decision : 17.01.2018

Narinder Singh and another

.....petitionerss

Versus

State of Punjab and another

.....Respondents

CORAM: HON'BLE MR. JUSTICE SUDIP AHLUWALIA

Present : Mr. Gursimran Singh, Advocate
for the petitionerss.

Mr. Luvinder Sofat, Asstt. Advocate General, Punjab
for respondent No.1-State.

Mr. Vivek K. Thakur, Advocate
for respondent No.2.

SUDIP AHLUWALIA, J. (ORAL)

In the present petition, the petitioners seek quashing of the proceedings arising out of FIR No.0015 dated 6th February, 2016 under Sections 406/418/420 of the Indian Penal Code, registered at Police Station Sultanpur, District Kapurthala (Annexure P-1).

2. Background of the matter is that there were commercial transactions between the petitioners/accused persons and the complainant/respondent No.2, regarding supply of agriculture produce. The petitioners allegedly did not supply the requisite 'J'

Forms to the complainant side and is alleged to have misutilized the same for certain other purposes. Consequently, the complainant side was exposed to unwarranted perils from the IT Department due to non-submission of the 'J' Forms in time.

3. Subsequently, the parties entered into a compromise on 17th September, 2015. The relevant terms of compromise entered into between them are said out below :-

> *"As per notice which is received by first Party from Income Tax Department, Second party Narinder Singh etc. is bound to bear every expense for cancelling it. First party will support second party to tackle with this problem.*
>
> *As per compromise, first party will not be entitled to demand any kind of J-Form or any other thing from second party.*
>
> *Both the parties are bound to give their statement for tackling with this problem."*

4. Thereafter the petitioners' side is alleged to have avoided its liability of bearing the expenses for cancellation of the Income Tax notice, and supporting the complainant side to handle the problem occasioned by non-supply of the 'J' Forms.

5. It is submitted by Ld. Counsel for the petitioners that they certainly are bound to honour the terms of compromise arrived at between the parties, and for this purpose they also undertake to bear the necessary taxation liability including penalty imposed, if any.

6. If that be so, this Court would be disinclined to interfere with the pending proceedings at this stage to the detriment to the complainant's side. On the contrary in the opinion of the Court, the proceedings should continue but the petitioners' side in the meantime may do the needful for having the IT notice served upon the complainant side to be cancelled by making appropriate payments/taking necessary steps as warranted in law. If the petitioners do honour this part of the commitment, then both the sides would be at liberty to enter into a compromise for the purpose of getting the pending criminal proceedings quashed.

7. It is further made clear that in case the taxation related problem being faced by the respondent side is not got resolved for any reasons beyond the control of the petitioners' side before completion of trial, the petitioners would be at liberty to seek stay on the final order to be pronounced for such time as might be deemed fit and proper by this Court, after notice to the complainant's side.

8. Disposed off with the above directions.

January 17, 2018 **(SUDIP AHLUWALIA)**
Dpr **JUDGE**

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No