

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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CRM-M No.8264 of 2018
Date of Decision: March 8th, 2018

Sh. Dara Singh and another

...Petitioners

Versus

Income Tax Officer (TDS-II), Chandigarh

...Respondent

CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

Present: Ms. Nevadita Sharma, Advocate
for the petitioners.

AUGUSTINE GEORGE MASIH, J. (ORAL)

Ms. Sushma Chopra, Advocate, has filed power of attorney on behalf of the respondent. Same is taken on record.

Petitioners have approached this Court praying for quashing of the proceedings in complaint No.30489 of 2013 dated 04.02.2013 titled as Income Tax Officer TDS-II, Chandigarh Vs. M/s Complete Green House Solutions Pvt. Ltd., under Section 276B read with Section 278B of the Income Tax Act, 1961 and setting aside the order dated 22.12.2017 (Annexure P-2) passed by the Chief Judicial Magistrate, Chandigarh.

Learned counsel for the petitioners contends that the petitioners have already availed of the remedy of getting the offence compounded by moving application under Section 279(2) of the Income Tax Act, 1961, which is pending consideration before the competent authority. She contends that in case the offences are compounded, the criminal proceedings initiated against the petitioners can be dropped. She, therefore, on this basis contends that an appropriate application will be moved before the trial Court for deferring the proceedings in the criminal case till a decision is taken on the application preferred by the petitioners for

compounding of the offences under the Income Tax Act.

Learned counsel for the respondent does not dispute the fact that the petitioners have in fact moved an application under Section 279(2) of the Income Tax Act, 1961, for compounding of their offences under the Income Tax Act and the same is pending consideration and till date, no decision thereon has been taken.

In the light of the above facts and the prayer made by the counsel for the petitioners, in case an appropriate application is moved before the trial Court for deferment of the hearing in the pending criminal proceedings, the Court shall consider the same and pass appropriate orders in accordance with law.

Till a decision is taken on the said application, if moved by the petitioners, final order in the criminal proceedings be not passed.

The present petition is disposed of accordingly.

Copy of this order be given ***dasti*** to the counsel for the petitioners under signatures of Bench Secretary of this Court.

March 8th, 2018
Puneet

(AUGUSTINE GEORGE MASIH)
JUDGE

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No