IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-9620-2018
Decided on 07.03.2018

Naresh Garg .... **Petitioner**

Versus

Income Tax Officer ..... **Respondent**

CORAM HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

Present Mr. Sandeep Kumar, Advocate,
for the petitioner.

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AUGUSTINE GEORGE MASIH, J (ORAL)

Having considered the submissions made by the counsel for the petitioner and in the light of the facts that the petitioner was convicted and sentenced by the Court of Special Judge (NDPS Act cases) Vatakara on 15.03.2014 and sentenced to ten years rigorous imprisonment and Rs.1 lakh as fine. On the appeal preferred by the petitioner, being criminal appeal No.394 of 2014, the High Court of Kerala acquitted the petitioner of the charges vide judgment dated 08.04.2016 and, thereafter, the petitioner was released from jail on 29.04.2016 because of which, the petitioner could not submit the TDS returns in time and the petitioner had on his release deposited the defaulting amount alongwith penalty extra and in support thereof, he has placed reliance upon the cross-examination of complainant CW-1 Smt. Anjana Sharma ITO TDS-II, Chandigarh. Counsel for the petitioner contends that the petitioner has deposited the required amount on 10.07.2017 and the plea of the petitioner for compounding of offence is under process with the department. He, therefore, prays that proceedings against the petitioner initiated and pending before the trial Court may be deferred for a period of two months to enable the petitioner to get the compounding process concluded.

Keeping in view the above submissions of the counsel for the petitioner which appears to be correct from the pleadings and the documents placed on record, the present petition is disposed of with a direction to the trial Court to adjourn the case beyond two months of the date which is now fixed before the trial Court for awaiting the outcome of the compounding proceedings pending with the Income-tax Department. It is, however, clarified that thereafter, the Court would proceed with the matter in accordance with law without being influenced by any observations in the above order.

(AUGUSTINE GEORGE MASIH)
JUDGE

07.03.2018
Dinesh

Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No