IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 09.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.18421 of 2009
and
M.P.Nos.1 of 2009 & 1 of 2014

B.Gopi ...Petitioner

Vs

1. The Chief Commissioner of Income Tax,
   No.44, Williams Road, Cantonment,
   Trichy – 620001.

2. Income Tax Officer,
   Ward No.1(5),
   Salem. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the 1st respondent dated 26.06.2009 in C.No.995(36)/PROSN/CCIP/Trichy and quash the same and direct the respondents to compound the alleged offences under Section 279(2) of the Income Tax Act, the subject matter of the Crl.R.C.No.1461 of 2006.

For Petitioner : Mr.P.Mani

For Respondents: Mr.ANR.Jaya Prathap, JSC

O R D E R

The petitioner's request for compounding of offences under Section 279(2) of the Income Tax Act, which came to be rejected through the impugned order dated 26.06.2009, is under challenge in this writ petition.

2. It is represented that pending the writ petition, the petitioner herein had filed a Criminal Revision Case No.1461 of 2006 before this Court challenging the conviction of the petitioner under Sections 276 and 277 of the Income Tax Act and this Court, by an order dated 11.04.2014, while rejecting the revision, gave liberty to the petitioner to approach the Department with an application for compounding of offences. When

the petitioner had subsequently approached the Chief Commissioner of Income Tax, Trichy with a petition dated 11.07.2014, the Chief Commissioner of Income Tax had passed orders on 21.08.2015 for compounding the offences under Sections 276 and 277 committed by the assessee in respect of the assessment year 1996-97. As such, no effective orders can be passed in the present writ petition, since the petitioner's grievance has been met. It is needless to point out that in view of the compounding order, the petitioner need not undergo any imprisonment.

3. Accordingly, the writ petition stands closed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Chief Commissioner of Income Tax,
No.44, Williams Road, Cantonment,
Trichy - 620001.

2. Income Tax Officer,
Ward No.1(5),
Salem.

+1cc to Mr.P.Mani, Advocate sr.68281
+1cc to Mr.A.P.Srinivas, Advocate Sr.68914

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