IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :26.06.2019

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THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.14685 of 2019
and
W.M.P.No.14679 of 2019

N.Ganesan ...Petitioner

Vs

1.The Deputy Director of Income Tax (Inv)
Unit-1(1),
Income Tax Office,
Mahathma Gandhi Salai,
Nungambakkam,
Chennai 600 034.

2.The chief Commissioner of Income Tax-5,
ITO Non-Corp Ward 3(1)
Mahatma Gandhi Salai,
Nugambakkam,
Chennai 600 034. ....Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondents 1 and 2 to consider his application and compound the offence U/S.279(2) Income Act and initiated under Section 276 CC and 276 C(1) of the Income Tax Act, 1961.

For Petitioner : Ms.P.Bagyalakshmi
For Respondents: Mr.A.N.R.Jayaprathap,
Junior Standing counsel (IT)

O R D E R

Ms.P.Bagyalakshmi, learned counsel on record for the writ petitioner and Mr.A.N.R.Jayaprathap, learned Junior Standing counsel (IT) on behalf of both official respondents are before this Court.

2. With consent of learned counsel on both sides, main writ petition is taken up, heard out and is being disposed of.

3. Notwithstanding the grounds raised in the affidavit filed in support of the writ petition in the hearing, learned counsel for writ petitioner submits that writ petitioner has submitted 2 applications, one on 10.04.2019 and another on 24.04.2019. It is submitted that both applications are with respect to compounding offences under Section 279(2) of Income Tax Act 1964 (hereinafter referred as 'IT Act' for brevity) and initiated under various provisions of IT Act.

4. It is submitted that an undertaking has to be given along with the application and the same has also been given along with the applications for compounding given on 24.04.2019.

5. As both the applications pertains to same request i.e, request for compounding the offence under Section 279(2) of IT Act, it is submitted by the learned counsel for petitioner that it would suffice if the application dated 24.04.2019 wherein undertaking has also been submitted along with the application, may please be directed to be considered by the 2nd respondent.

6. Learned Revenue counsel on instructions submitted that a time frame of 180 days has been prescribed by the Board for disposal of such applications.

7. Learned counsel also submitted on instructions that in the light of the facts in the instant case, aforesaid representation dated 24.04.2019 from the writ petitioner (along with the undertaking to pay the compounding fees) shall be disposed of by the 2nd respondent as expeditiously as possible and in any event within 4 months from today (i.e.,) on or before 25.10.2019.

8. The decision taken i.e, the order disposing of the application dated 24.04.2019 shall be communicated under due acknowledgment to the writ petitioner within 7 working days from the date of the order / disposal.

9. Accordingly, this writ petition is disposed of with the above directions. No costs. Consequently connected miscellaneous petition is closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
1.The Deputy Director of Income Tax (Inv)
Unit-1(1),
Income Tax Office,
Mahathma Gandhi Salai,
Nungambakkam,
Chennai 600 034.

2.The chief Commissioner of Income Tax-5,
ITO Non-Corp Ward 3(1)
Mahatma Gandhi Salai,
Nugambakkam,
Chennai 600 034.

+1 CC to Mr.A.P. Srinivas, Advocate sr 53799.

W.P.No.14685 of 2019

NMI(CO)
SP(08/08/2019)