

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

**CRM-M-33931-2018 (O&M)
Date of Decision 10.09.2019**

M/s Shivalik Infrastructure and Developers Pvt Ltd and others

...Petitioners

Versus

Deputy Commissioner of Income Tax, Circle-6(1), Mohali

...Respondent(s)

CRM-M-38977-2018 (O&M)

M/s Shiwalik Site Planners Pvt. Ltd. and others

...Petitioners

Versus

Deputy Commissioner of Income Tax, Circle-6(1), Mohali

...Respondent(s)

CORAM:- HON'BLE MR. JUSTICE ANIL KSHETARPAL

Present: Ms.Radhika Suri, Senior Advocate with
Mr. M.S.Kanda, Advocate for the petitioner(s).
Ms.Urvashi Dhugga, Senior Standing Counsel for
Income Tax Department.

ANIL KSHETARPAL, J.

By this order, two petitions bearing CRM-M-33931-2018 and CRM-M-38977-2019 shall stand disposed of.

Petitioners have approached this Court by way of these petitions for quashing of criminal complaints filed in the Court of Chief Judicial Magistrate, Chandigarh under Section 276C (2) read with Section 277 and read with Section 278(b) of the Income Tax Act, 1961 on the ground that they are ready to pay the defaulted amount.

Pursuant to the notice issued, reply has been filed in which it is pointed out that certain amount has been paid, however, still there is outstanding amount.

Learned counsel for the petitioners submits that petitioners are ready to make an application before the competent authority i.e. Principal, Chief Commissioner, Income Tax, Chandigarh, North-West Region for compounding of the offences. She further submits that competent authority may be directed to take a call thereon within one month.

Learned counsel for the respondent does not have any objection.

In view of the above, both these petitions are disposed of with a direction to the competent authority to take a call on the application if any filed for compounding of the offences. The learned trial court is requested to adjourn the case for a period of one month.

10.09.2019
mks

(ANIL KSHETARPAL)
JUDGE

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No