IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CRM-M-7722-2018(O&M)
Date of Order: 29.10.2019

NITIN GUPTA **..Petitioner**

Versus

INCOME-TAX OFFICER (TDS-11), CHANDIGARH
..Respondent

CORAM: HON'BLE MR. JUSTICE ANIL KSHETARPAL

Present: Mr. Nitin Jain, Advocate, for the petitioner.
Mr. Denesh Goyal, Advocate, for the respondent.

ANIL KSHETARPAL, J(Oral)

Present petition has been filed for challenging initiation of criminal proceedings on account of late deposit of tax deducted at source.

Learned counsel for the petitioner contends that during the pendency of the present petition, Hon'ble Finance Minister, Government of India, has condoned the delay in filing application for compounding of offences in terms of para 8(vii) of Guidelines for Compounding of Offences, under Direct tax Laws, 2014, vide letter dated 11.09.2019. He, hence submits that in view thereof, the petitioner would be satisfied, if the necessary directions are issued to the respondent to decide the application for compounding.

In view of the limited prayer made, respondent is called upon to decide the application for compounding within one month and communicate the necessary order to the petitioner.

Disposed of accordingly.

October 29, 2019 **(ANIL KSHETARPAL)**
nt **JUDGE**

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No