IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH.

105 CRM-M-43276 of 2019
Date of decision:12.12.2019

Jagat Singh

... Petitioner

versus

State of Haryana

... Respondent

CORAM: HON'BLE MR. JUSTICE AMOL RATTAN SINGH.

Present: Mr.Rahul Rathore, Advocate,
for the petitioner
Mr.Navdeep Singh, AAG, Haryana
Mr.Satyaveer Singh, Advocate,
for the complainant
Mr.Yogesh Putney, Advocate,
Standing counsel for Income Tax Department
...

AMOL RATTAN SINGH, J. (Oral)

Pursuant to the order dated 9.12.2019, Mr.Yogesh Putney, Advocate, who is on the panel of the lawyers of the Income Tax Department in this Court, has come and assisted this Court, pointing out that Section 269 ST of the Income Tax Act, 1961, does not bar deposit of any amount of Rs.2.00 lakhs and above 'by way of a government receipt', i.e. to the Government, with him further pointing to the proviso to Section 271-DA of the said Act (which is the penal provision for non-compliance of what is stipulated in Section 269 ST), with the said proviso postulating that if the person who has received an amount of Rs.2.00 lakhs or more in cash, proves that there are good and sufficient reasons for the contravention of Section 269 ST, no penalty would be imposable, with the penalty being imposable only by an officer of the rank of the Joint Commissioner.

That being so, obviously the petitioner cannot be faulted for depositing Rs.6.20 lakhs, in cash, in Court, with learned counsel for the petitioner also submitting today that as a matter of fact he had prepared a demand draft and it was the Court that had directed him to pay it in cash.

Coming back to the petition itself, as already recorded in the order dated 9.12.2019, learned counsel for the respondent-complainant submits that he has no objection to the petitioner being admitted to bail, even if only to ensure that the trial in the complaint progresses, with him further submitting that the amount of Rs.6.20 lakhs as was deposited in Court, as also the amount of Rs.4.00 lakhs earlier deposited by the petitioner on 23.9.2019, be released to the complainant.

However, learned counsel for the petitioner contends that the petitioner had paid the entire amount of approximately Rs.33.00 lakhs as was due to the complainant to him, and that he would prove that before the trial Court.

Without making any comment on that contention, this petition is disposed of with the order dated 15.10.2019 made absolute, subject to the petitioner continuing to appear before the trial Court as and when summoned by it, and with it made clear that on any default at all, this order would be deemed to have not been passed.

The assistance rendered by Mr.Yogesh Putney is highly appreciated.

12.12.2019 **(AMOL RATTAN SINGH)**
pk **JUDGE**
Whether speaking/reasoned Yes/No
Whether Reportable Yes/No