IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2022

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THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P.NO.764 OF 2022

Jaishankar Arnala Venkatraman ... Petitioner

.Vs.

1. The Assistant Commissioner of Income Tax,
   Non-Corporate Ward-15(1),
   No-121, Mahatma Gandhi Road,
   Nungambakkam,
   Chennai – 600 034.

2. The Chief Commissioner of Income Tax-4,
   Mahatma Gandhi Road,
   Nungambakkam,
   Chennai – 600 034. ... Respondents

PRAYER:-

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the Chief Commissioner of Income Tax, the second respondent to consider and pass orders in the compounding application dated 20.12.2017 submitted by the petitioner under Section 297(1) of the Income Tax Act, 1961 within a time frame as may be fixed by this Court.

For Petitioner : Mr.A.V.Arun

For Respondents : M/s.Hema Muralikrishnan
Standing Counsel

ORDER

This writ petition is filed to issue a Writ of Mandamus to direct the Chief Commissioner of Income Tax, the second respondent to consider and pass orders in the compounding application dated 20.12.2017 submitted by the petitioner under Section 297(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act' for short) within a time frame that may be fixed by this Court.

2. The case of the petitioner is that he owned the properties in India and received income from the said properties. The petitioner had been living in United States of America and had also filed Income Tax Returns through his auditor. However, due to illness of the said Auditor, the Income Tax Returns for the assessment year 2013-14 could not be filed by the petitioner. The non-filing of Income Tax Returns for the assessment year 2013-14 in time, came to light only when the files were returned from the Office of the Auditor since he died. Thereafter, the complaint was lodged under Section 276 CC of the Act for non filing of the Income Tax Returns for the assessment year 2013-14 within the specific time. It is pending on the file of the Additional Chief Metropolitan Magistrate (Economic Offences), Egmore, Chennai. In order to settle the issue, without defending the criminal case, the petitioner had submitted a petition for compounding the offence as permissible under Section 279 (2) of the Act on 20.12.2017 and it is pending on the file of the second respondent.

3. Considering the above facts and circumstances of the case, and the limited relief sought for in the petition, without expressing any opinion on the merits of the writ petition, the second respondent is directed to consider the said petition dated 20.12.2017 submitted by the petitioner for compounding the offence, after issuance of notice to the petitioner and others if any and after giving an opportunity of hearing to them, pass appropriate orders on merits and in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order.

4. With the above direction, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner of Income Tax,
   Non-Corporate Ward-15(1),
   No-121, Mahatma Gandhi Road,
   Nungambakkam,
   Chennai - 600 034.

2. The Chief Commissioner of Income Tax-4,
   Mahatma Gandhi Road,
   Nungambakkam,
   Chennai - 600 034.

+1cc to Mr.A.V.Arun, Advocate, S.R.No.3885
+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.4211

W.P.NO.764 OF 2022

KSM(CO)
PBS/22/02/2022