IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.10184 of 2022
and W.M.P.No.9880 of 2022

Mohammed Imamuddin Dulvi ...Petitioner

-Vs-

1. The Chief Commissioner of Income Tax-I
   No.121, Nungambakkam High Road,
   Nungambakkam, Chennai - 600 034.

2. The Commissioner of Income Tax (Appeals)
   No.121, Nungambakkam High Road,
   Nungambakkam, Chennai - 600 034.

3. The Income Tax Officer
   Non Corporate Ward - 10(3)
   Room No.618, 6th Floor, New Block,
   121, Mahatma Gandhi Road,
   Chennai - 600 034. ...Respondents

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the first respondent to pass appropriate final order in the compounding application filed by the petitioner dated 04.09.2018 under Section 278AB of the Income Tax Act, 1961 in accordance with law within a reasonable time fixed by this Court.

For Petitioner : Mr.Abdul Razack
For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Junior Standing counsel

ORDER

The petitioner is an assessee under the respondents against whom a prosecution already been launched, therefore in order to compounding the alleged offence, for which the prosecution was launched by the Revenue, the petitioner had filed a compounding petition to seek immunity for persuading the prosecution against the petitioner under Section 278AB of the Income Tax Act, 1961 (in short "the Act") on 04.09.2018. However the said petition / application is still pending with the Revenue, i.e., the

Principal Commissioner concerned and therefore, in order to decide and dispose the said application for compounding the petitioner wants a direction by way of mandamus, that is how this writ petition has been filed with the aforesaid prayer.

2. Heard Mr.M.Abdul Razack, learned counsel appearing for the petitioner and Mr.D.Prabhu Mukunth Arunkumar, learned Junior standing counsel appearing for the respondents Revenue who would submit that, if at all the said application filed in the year 2018 is still pending, the same would be considered and decided on merits within a time frame that may be stipulated by this Court.

3. Considering the said submissions made by both sides and also taking into account the innocuous nature of the prayer sought for herein, this Court is inclined to dispose of this writ petition with the following orders :

> "That there shall be a direction to the respondents to decide the application of the petitioner, dated 04.09.2018 made under Section 278AB of the Act and decide the same on merits after giving opportunity of hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order."

4. With these direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar(CS VII)

True Copy

Sub-Assistant Registrar

tsvn

To
1. The Chief Commissioner of Income Tax-I
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   Nungambakkam, Chennai - 600 034.

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121, Mahatma Gandhi Road,
Chennai - 600 034.

+1CC to Mr.M.Abdul Razack, Advocate SR.No.28295.

+1CC to M/s.Hema Muralikrishnan, Advocate SR.No.28805
[27/04/2022]

W.P.No.10184 of 2022

SS(CO)
SP(26/04/2022)