Crl.M.P.No.7314 of 2024
in Crl.O.P.No.6219 of 2023

Dr.G.JAYACHANDRAN, J.

The petition filed to quash the prosecution initiated under Section 276CC of Income Tax Act, came to be dismissed by this Court on 27.02.2024 with a direction to the trial Court to complete the proceedings within a period of three months from the date of receipt of a copy of the order.

2. As per the direction of this Court, the trial Court has taken up the examination of witnesses and the same is under progress. However, three months time granted to complete the proceedings got expired. In the said circumstances, this Criminal Miscellaneous Petition is filed seeking extension of time for completing the trial till the disposal of the compounding application pending before the authority.

3. The learned Special Public Prosecutor appearing for Income Tax Department submits that the prosecution initiated in the year 2016. The assessee has come forward to compound the offence after eight years and the compounding application is pending for consideration before the competent authority. The trial has commenced and due to extensive cross examination of the witnesses, proceedings could not be completed within a period of three months as mandated by this Court by an order dated 27.02.2024.

4. It is also stated by the learned counsel representing the Income Tax Department that the decision on the application for compounding the offence to be taken within a period of six weeks.

5. In the light of the above fact, the time for completing the trial is extended upto 14.08.2024, to enable the trial Court to complete the proceedings.

6. In the result, this Criminal Miscellaneous Petition is ordered accordingly.

04.06.2024

rpl

Note: Issue Today

Dr.G.JAYACHANDRAN, J.

rpl

Crl.M.P.No.7314 of 2024
in Crl.O.P.No.6219 of 2023

04.06.2024