IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

WP.No.20482 of 2024
WMP.No.22433 of 2024

J.Vanajambika ... Petitioner

Vs

1. The Deputy Commissioner of Income Tax
   Corporate Circle-3(2), Nungambakkam, Chennai-34

2. The Chief Commissioner of Income Tax/ Director General
   of Income Tax, CCIT, Chennai-34 ... Respondents

Prayer:- This Writ Petition is filed, under Article 226 of the Constitution of India, for issuance of Writ of Mandamus to direct the Respondents to take a decision in the compounding petition filed by the Petitioner through her counsel on 12.07.2018 in Letter No.ACLPV9812C-AY 2014-15.

For Petitioner : Ms.Abitha Banu

For Respondents : Mr.V.Mahalingam, Sr. Standing Counsel

ORDER

1. This Writ Petition is filed for issuance of Writ of Mandamus to direct the Respondents to take a decision in the compounding petition filed by the Petitioner through her counsel on 12.07.2018 in Letter No.ACLPV9812C-AY 2014-15.

2. The case of the Petitioner is that proceedings have been initiated under

Section 276CC of Income Tax Act alleging that though the Petitioner has earned a substantial income of Rs 27,75,000/- for which TDS has been deducted and purchased immovable property for Rs 1,59,00,000/- and made a cash deposit of Rs 2 Lakhs, the Petitioner did not file Return of Income for the Assessment Year 2014-2015. The Petitioner disclosed all her taxable income under "Income Disclosure Scheme". The petitioner treated the income disclosed under the scheme as income of the previous year i.e. financial year 2016-2017 and paid advance tax of Rs. 72,00,000/- on 15.03.2017 and filed a return and paid Rs. 2,19,830/- on 31.03.2018 for the assessment year 2017-2018 inclusive of the income of financial year 2014-2015 and the same has been accepted by the Respondent and hence, there cannot be any Prosecution. Therefore, to put quietus to the issue, the Petitioner filed a compounding petition before the 2nd Respondent through her counsel 18.07.2018. However no steps have been taken till date and the compounding petition is still pending. Hence, this Writ Petition has been filed.

3. This Court heard the learned counsel on either side, considered their submissions and also perused the materials placed on record.

4. Considering the limited prayer sought for in this Writ Petition and the facts and circumstances of the case, without expressing any opinion on merits or demerits of the case, the Respondents are directed to consider and dispose of the compounding petition filed by the Petitioner dated 12.07.2018, after

affording sufficient opportunity to the Petitioner, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

5. With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected MPs are closed.

06.08.2024

Index:Yes/No
Web:Yes/No
Speaking/Non Speaking
Neutral Citation: Yes/No
Srcm

To

1. The Deputy Commissioner of Income Tax, Corporate Circle-3(2), Nungambakkam, Chennai-34

2. The Chief Commissioner of Income Tax/ Director General of Income Tax, CCIT, Chennai-34

KRISHNAN RAMASAMY, J.

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