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W.P.No.21764 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.09.2024

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.21764 of 2024**  
**& W.M.P.No.23740 of 2024**

Parimala

... Petitioner

**Vs.**

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

2.The Income Tax Officer,  
Non Corporate Ward 14(3),  
No.121, Nungambakkam High Road,  
Nungambakkam, Chennai 600 034.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondents to dispose of the petitioner compounding application dated 17.10.2022 and acknowledged by the respondents on 18.10.2022 vide Ack.No.768652210102 within the time frame fixed by this Court.



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For Petitioner : M/s.Babu Rangasamy Associates

For Respondent : Notice served

### **ORDER**

This writ petition has been filed to direct the respondent to consider and dispose of the compounding application filed by the petitioner dated 17.10.2022.

2. The learned counsel for the petitioner would submit that in the present case, the show cause notice was issued by the 2<sup>nd</sup> respondent and without considering the reply filed by the petitioner, the 2<sup>nd</sup> respondent had initiated the criminal prosecution. Subsequently, a petition was filed by the petitioner to quash the said proceedings and the same was dismissed vide order dated 17.06.2022, whereby a direction was also issued to the petitioner to file necessary compounding application before the concerned Authority. Pursuant to the said order, the petitioner had filed the compounding application before the 1<sup>st</sup> respondent. However, the same was not at all considered by the 1<sup>st</sup> respondent till date. Hence, this petition has been filed.

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3. After filing of this petition, notice was served and the names of the respondents were also printed in the cause list. However, today when this matter was taken up for hearing, there is no representation on behalf of the respondents.

4. Heard the learned counsel for the petitioner and perused the materials available on record.

5. In the present case, the compounding application dated 17.10.2022 was not at all considered and disposed of by the respondents till date. Therefore, this Court directs the respondents to consider the compounding application filed by the petitioner dated 17.10.2022 and dispose of the same on its own merits and in accordance with law within a period of 4 weeks from the date of receipt of a copy of this order.

6. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.



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**03.09.2024**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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**KRISHNAN RAMASAMY.J.,**

nsa

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**& W.M.P.No.23740 of 2024**

**03.09.2024**