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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 16702/2024 & CM APPL. 70664/2024**

SUMIT BHARANA .....Petitioner

Through: Mr.Tanmay Nagar, Mr.Surinder Sinha & Ms.Shamli Verma, Advocates.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms Saroj Bidawat, SPC for UOI. Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC and Mr Abhishek Anand, Advocate for the Revenue.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **12.12.2024**

1. The petitioner has filed the present petition, *inter alia,* impugning an order dated 28.05.2024 (hereafter *the impugned order*) passed by the competent authority whereby the petitioner's application for compounding of the offences pertaining to offences under Section 276B and 278B of the Income Tax Act, 1961 (hereafter *the Act*) was rejected.

2. The petitioner's application was rejected on the ground that the main accused (respondent no.5 – M/s. Adel Landmark Limited) had not filed any application for compounding and the petitioner's application could not be examined on a stand alone basis.

3. We have by a detailed order passed today in W.P.(C) 16701/2024 captioned ***Sumit Bharana v. Union of India & Others***, set aside an order similar to the impugned order and have remitted the matter to the competent authority to decide afresh in the light of the Guidelines dated 17.10.2024 for compounding of the offences.

4. In view of the above, we consider it apposite to dispose of the present petition with similar directions.

5. Accordingly, the impugned order is set aside and the matter is remanded to the competent authority to consider afresh in the light of the Guidelines dated 17.10.2024 for compounding of the offences.

6. The petition is disposed in the aforesaid terms. Pending application are also disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 12, 2024

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Click here to check corrigendum, if any