



Crl. O.P. No.17792 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.03.2025

CORAM:

THE HON'BLE MR. JUSTICE SUNDER MOHAN

Crl. O.P. No.17792 of 2022
and Crl. M.P. Nos.11205 and 11208 of 2022

K. Mohanakrishnan

... Petitioner/Accused

Vs.

The Assistant Commissioner of Income Tax,
Non Corporate Circle 22(1),
No.7, Ramakrishna Street Ist Floor,
West Tambaram, Chennai-600 045.

... Respondent

PRAYER: The Criminal Original Petition is filed under Section 482 of the Code of Criminal Procedure praying to call for records pertaining to E.O.C.C. No.30 of 2021 pending on the file of the Additional Chief Metropolitan Magistrate Court, Economic Offence - II, Egmore, Chennai and to quash the same.

For Petitioner : Mr.M. Deivanandam

For Respondent : Mr.L. Muralikrishnan,
Special Public Prosecutor for
Income Tax

ORDER

This petition has been filed to quash the complaint in E.O.C.C. No.30 of



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2021 filed for the offence under Section 276 CC of the Income Tax Act.

2. The learned counsel appearing for the petitioner, on instructions, submitted that the petitioner has now filed a compounding petition before the Commissioner of Income Tax and the same is pending.

3. In view of the said submission, this Court is of the view that the impugned complaint need not be quashed and the petitioner is at liberty to pursue the compounding petition. The learned Special Public Prosecutor appearing for the respondent submitted that direction can be issued to the Commissioner of Income Tax to decide the compounding petition in accordance with law within a time period. Hence, a direction is issued to the Commissioner of Income Tax to consider the compounding application as expeditiously as possible.

4. With the above observations, the Criminal Original Petition is disposed of. Consequently, the connected miscellaneous petitions are closed.

04.03.2025

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To

1. The Additional Chief Metropolitan Magistrate Court,
Economic Offence - II, Egmore, Chennai.

2. The Assistant Commissioner of Income Tax,
Non Corporate Circle 22(1),

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No.7, Ramakrishna Street Ist Floor,
West Tambaram, Chennai-600 045.

3. The Public Prosecutor, High Court, Madras.

SUNDER MOHAN., J.
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