IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.02.2025

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THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.Nos.36936 & 37691 of 2024
and W.M.P.Nos.39881, 39882 & 40752 of 2024

Guruprasad Angisetty .. Petitioner in both W.Ps

Vs.

1.The Central Board of Direct Taxes,
Represented by its Chairperson,
Department of Revenue – Ministry of Finance,
Government of India,
New Delhi.

2.Deputy Secretary (Inv – V),
Department of Revenue – Ministry of Finance,
Government of India,
New Delhi.

3.Asst. Commissioner of Income Tax,
Non- Corporate Circle – 7(1),
Chennai – 600 034. .. Respondents in both W.Ps

Prayer in W.P.No.36936 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, calling for the records on the file of the 2nd respondent made in Letter F.No.285/08/2014 -IT (Inv-V) dated 16.09.2022 and quash the same in accordance with law.

<u>Prayer in W.P.No.37691 of 2024</u>: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, calling for the records on the file of the 2nd respondent made in DIN/Order No.ITBA/COM/F/17/2023-24/1059226968(1) dated 30.12.2023 and quash the same in accordance with law.

In both W.Ps

For Petitioner : Mr.Venkatesh Mohanraj

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Standing Counsel

COMMON ORDER

These Writ Petitions have been filed by the petitioner seeking to call for the records on the file of the 2nd respondent made in Letter F.No.285/08/2014 -IT (Inv-V) dated 16.09.2022 and DIN/Order No.ITBA/COM/F/17/2023-24/1059226968(1) dated 30.12.2023 and quash the same in accordance with law.

2.When the matter is taken up for hearing, learned counsel for the petitioner submitted that in a similar case in W.P.Nos.2968 & 2970 of 2023, this Court vide order dated 03.11.2023, remitted the matter back to the Authority concerned with a direction to decide the same in accordance with law and he has also produced the copy of the aforesaid order.

3.However, learned Standing Counsel appearing for the respondents produced the copy of the proceedings dated 30.01.2025, issued by the Chief Commissioner of Income Tax, Chennai, whereby, it is stated that the compounding application filed by the petitioner is defective and the same is curable defect as per the Compounding Guidelines dated 17.10.2024 and the petitioner was asked to re-submit the application, addressed to the Chief Commissioner of Income Tax-1, Chennai within a period of one month. The relevant paragraph of the aforesaid proceedings dated 30.01.2025, is extracted hereunder:-

> "........
>
> 2.It is seen from the records that you have addressed the above Compounding application for Compounding of offence committed u/s 276 CC of the Income-Tax Act for the AY 2013-14 to the Assistant

Commissioner of Income Tax, Non-corporate Circle 7(1), Chennai.

3.The Compounding application filed by you is governed by the Compounding Guidelines dated 17.10.2024 and as per para 4.1 of the said guidelines, you are required to submit your compounding application to the Pr.CCIT/CCIT/Pr.DGIT/DGIT having jurisdiction over your case.

4.Although the application filed by you is defective for the above reason, the same is a curable defect as per the said guidelines.

5.Therefore, I am directed to request you to re-submit your application, addressed to the Competent Authority i.e Chief Commissioner of Income-Tax-1, Chennai, as expeditiously as possible, preferably, within one month from receipt of this communication, for considering your compounding application as per the said guidelines of the CBDT."

4.Since the respondent requested the petitioner to re-submit the Compounding application for re-consideration, the petitioner shall re-submit the application to the Competent Authority as stated by the Chief Commissioner of Income-Tax-1, Chennai in the proceedings dated 30.01.2025. In which case, the Chief Commissioner of Income-Tax-1, Chennai shall consider the grievance of the petitioner without insisting upon the limitation aspect and dispose the same within a period of two weeks from the date of submitting the application.

5.With the above observation, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

04.02.2025

rst
Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order

To:

1.The Central Board of Direct Taxes,
Represented by its Chairperson,
Department of Revenue – Ministry of Finance,
Government of India, New Delhi.

2.Deputy Secretary (Inv – V),
Department of Revenue – Ministry of Finance,
Government of India, New Delhi.

3.Asst. Commissioner of Income Tax,
Non- Corporate Circle – 7(1),
Chennai – 600 034.

KRISHNAN RAMASAMY, J.

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