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

\+ CRL.M.C. 10008/2024 & CRL.M.A. 38365/2024

SDS INFRACON PRIVATE LIMITED & ANR. .....Petitioners

Through: Mr. Sanjeev Mahajan, Mr. Bharat Beniwal and Mr. Pranjal Tandon, Advs.

versus

INCOME TAX OFFICER ACIT CIRCLE 77 1 DELHI .....Respondent

Through: Mr. Vipul Agrawal, Sr. SC for IT.

CORAM:
HON'BLE MR. JUSTICE VIKAS MAHAJAN

O R D E R

% **09.01.2025**

CRL.M.A. 38366/2024 (exemption) and CRL.M.A. 38367/2024 (exemption)

1. Allowed, subject to all just exceptions.

2. Application stands disposed of.

CRL.M.C. 10008/2024

3. The present petition has been filed under Section 528 BNSS challenging the impugned order dated 22.11.2024 passed by the learned ACMM (Special Acts), Central Delhi, in Complaint Case No. 520562/2016 titled as ***"ITO vs. SDS Infracon Pvt. Ltd. & Anr."***, whereby the application filed by the petitioner seeking stay of the complaint proceedings on the ground that the petitioner has already initiated the compounding proceedings before the department, was dismissed on the ground that there is no provision for stay of the Court proceedings during the pendency of the

compounding proceedings.

4. The learned counsel for the petitioners submits that the petitioner has deposited the entire compounding fee to the extent of Rs.1,19,66,914/-.

5. He submits that similar order was also passed earlier by this Court on 16.01.2020 in CRL.M.C. 198/2020, a copy of which has been annexed as Annexure P-2 to the present petition. Subsequently some discrepancies were found in the payment of tax and accordingly, fresh application for compounding along with the deposit of aforesaid compounding charges was made by the petitioners.

6. He submits that the matter is at the final stage of arguments and in case the proceedings before the learned Trial Court are not stayed, the petitioners will suffer an irreparable loss.

7. In view of the above, issue notice. The learned Sr. Standing Counsel for the respondent/IT accepts notice. He has handed over at bar a copy of the letter dated 03.01.2025 written by the Income Tax department to the petitioner herein indicating that there is still a demand of Rs.15,76,590/- pertaining to the Financial Year 2015-16 which is outstanding. The said letter is taken on record.

8. The learned counsel for the petitioner, on instructions from the petitioner, submits that the demand pointed out in the aforesaid letter will be deposited by the petitioner within a period of 15 days from today along with compounding charges, if any, found to be payable and intimated to the petitioners by the department in writing.

9. Having regard to the aforesaid circumstances, the learned Trial Court is directed not to pass the final order during the pendency of the compounding proceedings.

10. The petitioners are directed to cooperate in the expeditious disposal of the compounding proceedings.

11. With the aforesaid directions, the petition stands disposed of.

VIKAS MAHAJAN, J

JANUARY 9, 2025/dss