IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11610 of 2025

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Ishwar Chandra Sharma Son of Sri Rajo Sharma, Resident of At House No. 20, Indrapuri, Road No. 1, Atal Path, Near Rajiv Nagar Underpass, P.O.-Keshri Nagar, P.S.-Patliputra, District-Patna, Bihar-800024.

... ... Petitioner/s

Versus

1. The Union of India through the Revenue Secretary, Ministry of Finance, Department of Revenue, Nehru Place, New Delhi, Delhi-110019.
2. The Principal Chief Commissioner of Income Tax, Bihar and Jharkhand, 1st Floor, Central Revenue Building, Beerchand Patel Marg, Patna, Bihar-800001.
3. The Commissioner of Income Tax (TDS), Patna.
4. The Additional Commissioner of Income Tax (Tech.), Bihar and Jharkhand, 1st Floor, Central Revenue Building, Beerchand Patel Marg, Patna, Bihar-800001.
5. The Income Tax Officer, TDS Ward, Income Tax Office, Bhagalpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Kumar Kaushik, Advocate
		Mrs.Namrata Dubey, Advocate
For the Respondent/s	:	Mrs. Archana Sinha, (Sr. SC for Income Tax)
		Mrs. Shilpi Keshri (Jr. SC for Income Tax)

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 25-03-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1. i. For issuance of an order, direction or a writ of Certiorari for quashing and setting aside the order dated 27.03.2025 communicated to the petitioner through Memo No. 2710 dated 31.03.2025 issued by Principal Chief Commissioner of Income Tax, Bihar and Jharkhand whereby and whereunder the*

aforesaid authority has declined the prayer of the petitioner to compound the offence under Section 276B of the Income Tax Act, 1961 for the financial year, 2012-13 in exercise of powers under sub-section 2 of Section 279 of the Income Tax Act, 1961.

ii. For issuance of an order, direction or a writ of Mandamus or an appropriate writ for directing the respondent authorities to consider the prayer of the petitioner to compound the offence under Section 276B of the Income Tax Act, 1961 in view of the fact that the delay in submission of TDS amount was due to the reason that the code for depositing the amount to the credit of Income Tax Department had become ineffective and the delayed deposition of the TDS amount was not due to the fault of the petitioner.

iii. For issuance of an order, direction or an appropriate writ for staying the consequential action in pursuance of the impugned order and for precluding the authorities from initiating prosecution against the petitioner for offences under Section 276 B of the Income Tax, 1961 during the pendency of this writ application and thereafter."

2. At the outset, the Ld. Senior Counsel for the respondents submits, by referring to paragraph no. 35 of the counter affidavit filed by the respondents, that in case the petitioner re-submits/submits compounding application in terms of the compounding guidelines issued by the Central Board of Direct Taxes (CBTD) vide F. No. 285/08/2014-IT (Inv.V)/163 dated 17.10.2024, the respondents would definitely consider the same in accordance with law and pass appropriate orders within a

period of six weeks.

3. In view of the aforesaid, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner for filing the compounding application within a period of three weeks from today.

4. It is needless to state that in case appropriate compounding application is filed by the petitioner within a period of three weeks from today, the respondent authorities shall consider the same in accordance with law and pass a reasoned and a speaking order within a period of six weeks thereafter.

5. It is clarified that the impugned order dated 27.03.2025 passed by the Principal Chief Commission of Income Tax, Bihar & Jharkhand, shall not cause prejudice to the petitioner while consideration of his compounding application.

6. The writ petition stands disposed off on the aforesaid terms.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

S.Sb/-

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