Shafaat Ejaz Siddiqui v. Union of India Thru. Deputy Commissioner of Income Tax, Lucknow

Application u/s 482 No. 1281 of 2026

Application U/S 482 No. 1281 of 2026, decided 16 February 2026 | 2026-02-16

Section 276CC complaint: time-bound consideration of compounding and temporary stay; merits not pressed.

276CC | 271(1)(c) | Section 482 CrPC / section 528 BNSS (as recorded in relief)

High Court of Judicature at Allahabad | Justice Brij Raj Singh | Justice Brij Raj Singh

Assessment years: 2011-12

Scope of this order

Limited procedural protection and a decision timetable; no order compounding the offence or quashing the prosecution.

01 FACTS OF THE CASE

The applicant challenged proceedings and non-bailable warrants in Complaint Case 541/2016 before Special CJM (Custom), Lucknow. Counsel described an AY 2011–12 assessment dated 31 January 2014, ex parte appellate dismissal on 1 September 2015, penalty on 5 February 2016 and complaint on 30 March 2016. The alleged lack of summons service and the effect of an ITAT remand were part of the applicant's case.

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02 DISCUSSION BY THE HON'BLE COURT

Counsel did not press the application on merits and instead proposed a compounding application within one week, relying on Vinubhai Mohanlal Dobaria, 2025 INSC 155. The Court did not adjudicate whether the warrants, assessment, penalty or prosecution were invalid.

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03 JUDICIAL DECISION

If a compounding application was moved within one week from 16 February 2026, the competent authority was directed to decide it in accordance with law within four weeks thereafter. Paragraph 7 stayed criminal proceedings till expiry of five weeks or disposal of that application. The section 482 application was disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

Limited procedural protection and a decision timetable; no order compounding the offence or quashing the prosecution.

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05 EXPERT COMMENTS

Allegations are not adjudicated findings — The disputed service history and consequences of the ITAT remand were recited before counsel declined to press the merits. They cannot be cited as a High Court holding that section 276CC prosecution automatically fails after an appellate remand.

Preserve the linked deadlines — The one-week filing condition runs from the order; the four-week decision period follows the application. The separate five-week/disposal wording governs the temporary stay. The source does not establish that an application was filed or that protection continues today.

Compounding remains for the authority — A direction to decide in accordance with law does not guarantee acceptance. Paragraph 5's printed section 276(2) reference is retained as a source anomaly, not silently corrected or offered as a current-law conclusion.

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SOURCE & VERIFICATION

High Court of Judicature at Allahabad official judgment PDF - AKHB Repository (20260216_UPHC020107032026.pdf)

Complete 3-page court PDF read for this correction.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: 72492db52aec5053a9614de6567b3e429d4d3b7f09f164f52754e75acf37a990.

STATUTORY SCOPE

The complaint concerns section 276CC; section 271(1)(c) appears in the pleaded history. Paragraph 5 prints section 276(2) for compounding. That source reference is disclosed without silently treating it as a verified statutory basis.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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