

## Tabish Mansoor v. Union of India through Deputy Commissioner of Income Tax, Lucknow

Application u/s 482 No. 1246 of 2026

Application u/s 482 No. 1246 of 2026 (All HC Lucknow Bench, decided 16.02.2026) | 2026-02-16

**Criminal prosecution under section 276CC (where non-bailable warrants and section 82 CrPC proclamation were issued despite ITAT consent remand of the underlying AY 2011-12 quantum appeal to CIT(A)) stayed for 5 weeks to decide compounding application under section 279(2) following Vinubhai Mohanlal Dobarra v. CCIT (2025 INSC 155).**

Income-tax Act, 1961: sections 271(1)(c), 276CC and 279(2) | Code of Criminal Procedure, 1973 / BNSS, 2023: section 482 CrPC / section 528 BNSS and section 82 CrPC

High Court of Judicature at Allahabad | Single Judge Bench (Lucknow Bench) | Brij Raj Singh, J.

Assessment years: 2011-12

### **Typographical reference to 'Section 276(2)' in paragraph 5 for compounding under section 279(2)**

Paragraph 5 on page 2 refers to compounding of the section 276CC offence under 'Section 276(2) of the Income Tax Act' (the statutory compounding provision being section 279(2)).

### **01 FACTS OF THE CASE**

Following an assessment order dated 31.01.2014 for AY 2011-12, an ex-parte CIT(A) dismissal dated 01.09.2015, and a penalty order under section 271(1)(c) dated 05.02.2016, the Income Tax Department filed Complaint Case No. 540/2016 on 30.03.2016 under section 276CC before the Special CJM (Custom), Lucknow. Although the ITAT by order dated 28.05.2025 allowed the assessee's bunch of appeals with the Department's consent and remanded the matter to the CIT(A) for de novo adjudication, the trial court issued non-bailable warrants on 08.01.2024 and a proclamation under section 82 CrPC on 02.01.2026 without prior service of summons. In Application u/s 482 No. 1246 of 2026, the applicant sought leave to file a compounding application under section 279(2) (printed as 'Section 276(2)' in para 5) relying on Vinubhai Mohanlal Dobarra v. Chief Commissioner of Income Tax & Anr., 2025 INSC 155.

Source: [Pages 1-3 of 3 \(Paragraphs 1-5\) \(20260216 UPHCo20107112026.pdf\)](#)

## **02 DISCUSSION BY THE HON'BLE COURT**

Recording the applicant's statement that he wished to move an application for compounding the offence within one week in light of the Supreme Court judgment in *Vinubhai Mohanlal Dobaria v. CCIT* (2025 INSC 155), Justice Brij Raj Singh held that the competent authority should decide the compounding application within a time-bound schedule while staying coercive criminal proceedings in the interim.

Source: [Pages 2-3 of 3 \(Paragraphs 5-7\) \(20260216 UPHCo20107112026.pdf\)](#)

## **03 JUDICIAL DECISION**

The High Court directed that if the applicant moves a compounding application within one week, the competent authority shall decide it in accordance with law within four weeks thereafter, and stayed the criminal proceedings against the applicant in Complaint Case No. 540/2016 for five weeks or until disposal of the compounding application.

Source: [Page 3 of 3 \(Paragraphs 6-8\) \(20260216 UPHCo20107112026.pdf\)](#)

## **04 OUTCOME / IN WHOSE FAVOUR**

In favour of the assessee (Tabish Mansoor); compounding application directed to be decided within 4 weeks and section 276CC criminal proceedings stayed.

Source: [Page 3 of 3 \(Paragraphs 6-8\) \(20260216 UPHCo20107112026.pdf\)](#)

**05 AKHB REVIEW POINT**

AKHB analysis: Where the foundational assessment/appellate order underlying a section 276CC prosecution has already been remanded de novo by the ITAT and the taxpayer invokes compounding in reliance on Vinubhai Mohanlal Dobaria v. CCIT (2025 INSC 155), the High Court under section 482 CrPC / section 528 BNSS will stay coercive NBW and section 82 proclamation processes pending time-bound disposal of the compounding petition.

Source: [Full judgment PDF \(3 pp.\)](#)

**SOURCE & VERIFICATION**

[Original judgment PDF \(20260216 UPHCo20107112026.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260216\_UPHCo20107112026.pdf, SHA-256: 83dfa3602a786a316d0ae67c043c1e61e8102bf14aa149294c698f8955cc4c23).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

**Open cited source rendition**

Primary source verified page-by-page (3 physical pages, 377,454 bytes, SHA-256:

83dfa3602a786a316d0ae67c043c1e61e8102bf14aa149294c698f8955cc4c23). Cloud Google Drive File ID:

i1blW8mvSVZkVvY5QiCc7rv3ftRMUYxBA

(<https://drive.google.com/file/d/i1blW8mvSVZkVvY5QiCc7rv3ftRMUYxBA/view>).

**STATUTORY SCOPE**

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

**LATER TREATMENT**

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

**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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