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

Applicant declined to press criminal challenge on merits; time-bound consideration of a compounding application and temporary stay directed.

Income-tax Act, 1961: sections 276CC and 271(1)(c); paragraph 5 prints section 276(2) in its compounding submission

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

Assessment years: 2011-12

Merits not pressed; compounding not granted

Paragraph 5 prints section 276(2) in counsel's submission. The Court directs consideration in accordance with law, not automatic compounding. The stay is expressed as till expiry of five weeks or disposal of the compounding application; later status is unverified.

01 FACTS OF THE CASE

Tabish Mansoor sought protection from warrants, section 82 CrPC process and proceedings in Complaint Case 540/2016 under section 276CC before Special CJM (Custom), Lucknow. His case referred to the 31 January 2014 AY 2011–12 assessment, 1 September 2015 ex parte appellate dismissal, 5 February 2016 penalty order and 30 March 2016 complaint. Counsel alleged lack of summons service and continuation of coercive process despite the ITAT's 28 May 2025 remand to CIT(A).

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02 DISCUSSION BY THE HON'BLE COURT

Counsel then expressly declined to press the application on merits and sought time-bound determination of a compounding application to be filed within a week. He referred to the provision printed as section 276(2) and relied on Vinubhai Mohanlal Dobaria v. Chief Commissioner of Income Tax, 2025 INSC 155. The Court resolved the application through directions for consideration, without deciding the allegations about service or prosecution validity.

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03 JUDICIAL DECISION

If the applicant filed for compounding within one week from the order, the competent authority was to decide it according to law within four weeks thereafter. Criminal proceedings were stayed in the order's words till expiry of five weeks or till disposal of the application for compounding.

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04 OUTCOME / IN WHOSE FAVOUR

The application was disposed of with conditional, time-bound consideration of compounding and temporary stay. The criminal complaint was not quashed and compounding was not allowed by the High Court.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The abandonment of merits limits the result — The account of unserved summons, warrants and ITAT remand explains the application, but counsel chose not to press merits. Those allegations were not converted into findings invalidating the prosecution. In particular, the order does not establish that a remanded tax appeal automatically terminates a section 276CC complaint.

A decision timetable is not a favourable compounding decision — The one-week filing condition triggers a four-week period for the competent authority to decide in accordance with law. The authority's actual decision remains a separate record. Reliance on Vinubhai is recorded, but this short disposal does not reproduce or independently expand that precedent's reasoning.

Temporary protection must be read with its stated endpoints — The stay concerns criminal proceedings and uses both a five-week period and disposal of the compounding application. It supplies no indefinite immunity from warrants or prosecution. A present claim of protection requires the filing, disposal and subsequent court records, rather than the bare statement that proceedings were stayed.

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SOURCE & VERIFICATION

Original judgment PDF (20260216_UPHC020107112026.pdf)

Reviewed from the complete 3-page official High Court judgment PDF (20260216_UPHC020107112026.pdf, SHA-256: 83dfa3602a786a316d0ae67c043c1e61e8102bf14aa149294c698f8955cc4c23).

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Primary source verified page-by-page (3 physical pages, 377,454 bytes, SHA-256: 83dfa3602a786a316d0ae67c043c1e61e8102bf14aa149294c698f8955cc4c23). Cloud Google Drive File ID: 1iblW8mvSVZkVvY5QiCc7rv3ftRMUYxBA (https://drive.google.com/file/d/1iblW8mvSVZkVvY5QiCc7rv3ftRMUYxBA/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 2026-10-21. Subsequent 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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