

M/s. Sreemitra Township Pvt. Ltd. & Mr. M. V. Chowdary v. The Income Tax Officer (TDS), Ward-2(2), Hyderabad & Anr.

Criminal Petition No. 10364 of 2018

Criminal Petition No. 10364 of 2018 (Telangana HC, decided 19.02.2025) | 2025-02-19

TDS prosecution in C.C. No. 150 of 2017 before Special Judge for Economic Offences, Hyderabad: section 482 CrPC quash petition disposed of with liberty to pursue pending compounding petitions under section 279(2).

Income-tax Act, 1961: sections 276B and 279(2) | Code of Criminal Procedure, 1973: section 482

High Court for the State of Telangana | Single Judge Bench | K. Surender, J.

Assessment years: See C.C. No. 150 of 2017 record

Scanned order with minor OCR artifacts on cover/docket pages; operative text on page 3 is clear

Pages 1 and 4 contain scanned OCR artifacts in the cause-title header, while page 3 prints the complete operative order disposing of Crl.P. No. 10364 of 2018 to enable compounding.

01 FACTS OF THE CASE

M/s. Sreemitra Township Pvt. Ltd. and its Director M. V. Chowdary filed Criminal Petition No. 10364 of 2018 under section 482 CrPC to quash TDS criminal prosecution proceedings in C.C. No. 150 of 2017 on the file of the Special Judge for Economic Offences, Hyderabad instituted by the ITO (TDS), Ward-2(2), Hyderabad. During the pendency of the quash petition and interim stay, the petitioners applied for compounding of the offences, which remained pending due to the pendency of the High Court petition.

Source: [Pages 1-3](#)

02 DISCUSSION BY THE HON'BLE COURT

Recording the submission of petitioners' counsel that the alleged TDS offences are compoundable and that compounding petitions had been kept pending solely because the section 482 CrPC quash petition was pending before the High Court, the Single Judge permitted the parties to pursue compounding.

Source: [Paragraphs 1-2; PDF p. 3](#)

03 JUDICIAL DECISION

Disposed of Criminal Petition No. 10364 of 2018 granting liberty to the parties to seek compounding of the offences before the concerned Court/authority.

Source: [Paragraph 2; PDF p. 3](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee (procedural liberty) - Criminal petition disposed of granting liberty to pursue compounding of the TDS offences before the concerned authority/Court.

Source: [Paragraph 2; PDF p. 3](#)

05 AKHB REVIEW POINT

AKHB analysis: where a section 482 CrPC stay order blocks processing of a TDS compounding application in a pending Economic Offences prosecution, disposing of the quash petition with express compounding liberty clears the procedural bottleneck.

Source: [Paragraphs 1-2; PDF p. 3](#)

SOURCE & VERIFICATION

[High Court for the State of Telangana official judgment PDF - AKHB Cloud Repository \(20250219_HBHC010729732018.pdf\)](#)

4-page official High Court for the State of Telangana judgment PDF (20250219_HBHC010729732018.pdf).

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

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All 4 physical pages of 20250219_HBHC010729732018.pdf read and verified page-by-page. Original bytes (124,241 bytes) match SHA-256 12ebd0b1aa68e8d1de6edd1fdea042ca48e2ae564e090a44be5c664190050484.

STATUTORY SCOPE

Applies TDS prosecution compounding principles under section 279(2) of the Income-tax Act, 1961 and section 482 CrPC. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

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