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

Quash petition concerning C.C.No.150 of 2017 disposed of with liberty to seek compounding before the concerned Court.

Code of Criminal Procedure, 1973: section 482

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

Assessment years:

Liberty to seek compounding, not an order compounding offences

The operative order records counsel's submission and disposes of the quash petition. The alleged offence provisions, amount and tax period are not identified.

01 FACTS OF THE CASE

Sreemitra Township Pvt. Ltd. and director M.V.Chowdary sought quashing under section 482 CrPC of C.C.No.150 of 2017 before the Special Judge for Economic Offences, Hyderabad. The ITO (TDS), Ward-2(2), Hyderabad was a respondent. Counsel told the High Court that compounding petitions before the Court below had remained pending because this quash petition was pending. The source does not specify the offence sections, tax period or default amount.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Counsel submitted that the alleged offences were compoundable and that petitions seeking compounding had been filed below. On that submission, the High Court disposed of the criminal petition so that the parties could seek compounding before the concerned Court. It did not examine prosecution merits or state conditions for compounding.

Source: PDF p.3

03 JUDICIAL DECISION

Criminal Petition No.10364 of 2018 was disposed of, with liberty to the parties to seek compounding of the offences before the concerned Court. Pending miscellaneous petitions were closed.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural liberty to seek compounding; no quashing, acquittal or compounding granted.

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05 EXPERT COMMENTS

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

Disposal removes the pending petition, not the prosecution — The reason given for the compounding petitions remaining pending was the existence of the High Court quash petition. Disposing of that petition addresses this procedural obstacle. The Court did not quash C.C.No.150 of 2017 or pronounce the accused innocent; the prosecution's ultimate fate is not supplied by this order.

Read the liberty with the submission that produced it — Compoundability is recorded as counsel's submission. The judgment gives liberty to seek compounding before the concerned Court without specifying the offence provisions or setting out a statutory eligibility test. It cannot support an independent proposition about section 276B, section 279(2), fees or time limits merely because the ITO(TDS) appears in the title.

Earlier stay applications do not enlarge the final relief — The cover lists requests to extend interim protection. Those requests are historical procedural material, whereas the operative page closes pending miscellaneous petitions and grants only compounding liberty. A further step should rely on the final disposition and the underlying prosecution record, not treat a cover-page prayer as a fresh continuing stay.

Source: PDF p.1

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).

All 4 original pages read and visually inspected; all five panels audited.

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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

The cover identifies section 482 CrPC. The operative order does not specify the charged Income-tax Act provisions, analyse section 279(2), or determine compounding eligibility.

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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