2026:AHC-LKO:11772

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

APPLICATION U/S 482 No. - 1281 of 2026

Shafaat Ejaz Siddiqui

.....Applicant(s)

Versus

U.O.I. Thru. Deputy Commissioner Of Income Tax
Lko. U.P. Lko.

.....Opposite Party(s)

Counsel for Applicant(s) : Anuuj Taandon, Mohammad Sufiyan
Counsel for Opposite Party(s) : Kushagra Dikshit

Court No. - 16

HON'BLE BRIJ RAJ SINGH, J.

1. Heard Sri Anuj Taandon, learned counsel for the applicant, and Sri Neerav Chitravanshi along with Sri Kushagra Dixit, learned counsel for the opposite parties.

2. Present application has been filed with the following main relief:

"Stay the operation and execution of non-bailable warrants issued against the applicant in Complaint Case No.541/2016 pending before Special CJM (Custom), Lucknow. To Stay the further proceedings of the present criminal case against the Applicant during the pendency of present petition filed under section 482 Crpc corresponding to section 528 BNSS."

3. Brief facts of the case are that the present case is not related to Prevention of Corruption Act and also not related to CBI, MP, MLA, NRHM scam, GPF scam and ED (Enforcement Directorate). This application has been filed challenging the criminal complaint as well as entire criminal proceedings originating from criminal complaint filed under section 276CC of the Income Tax Act, 1961 pending before the court of Special CJM (Custom), Lucknow. The criminal complaint pending has been proceeded in the most mechanical manner wherein the opposite party concealed the crucial fact about passing of the order dated 28.05.2025 passed by Income Tax Appellate Tribunal in the bunch of appeals filed by applicant and other and the appeals were allowed with the consent of opposite parties and the

matter was remanded back and restored before the CIT (A) with the direction to pass de novo order in accordance with law. Despite passing of the order the coercive processes have been continued before the trial court against the applicant.

4. It has been stated by learned counsel for the applicant that the criminal complaint filed under 276CC of Income Tax act 1961 is based upon the assessment order dated 31.01.2014 issued by Assistant Commissioner of Income Tax Central Circle No.1 of Lucknow regarding non-Disclosure of the income for the assessment year 2011-2012. This assessment order was challenged before the CIT (Appeal) Lucknow however the same was dismissed ex-parte vide order dated 1.09.2015. The penalty order under section 271(1)(C) of Income Tax Act 1961 was issued consequently on 5.02.2016 by the Deputy Commissioner of Income tax. In consequence to these proceedings, the present criminal complaint under 276 CC of the Income Tax Act was filed by the department on 30.03.2016. It has been further stated that the cognizance was taken by the trial court on 30.03.2016, and summons were repeatedly issued but never served upon applicant and no service report was ever submitted regarding service which is evident from the perusal of order-sheet. It has been stated that from 30.03.2016 till 20.10.2023 summons were issued without any service report and there being any service upon the applicant, in gross violation of settled law, non bailable warrants were issued on 4.1.2024 without exhausting summons and bailable warrant stages. The applicant has been apprehended of arrest subsists due to pending non bailable warrant.

5. At this stage, learned counsel for the applicant has submitted that he does not want to press this application on merits. However, he submits that in view of Section 276(2) of the Income Tax Act, the applicant wants to move an application for compounding the offence within a week, which he prays, may be directed to decide by the competent authority within a time frame. He has also relied upon a judgment of the Supreme Court in the case of ***Vinubhai Mohanlal Dobaria vs. Chief Commissioner of Income Tax and another, 2025 INSC 155***.

6. Accordingly, it is directed that in case the applicant moves an application for compounding the offence within a period of one week from today, the

competent authority shall take a decision on the same in accordance with law within a period of four weeks thereafter.

7. Till expiry of five weeks or till disposal of the application for compounding, criminal proceedings against the applicant shall remain stayed.

8. This application stands ***disposed of.***

(Brij Raj Singh,J.)

February 16, 2026
Sachin

Digitally signed by :-
SACHIN MEHROTRA
High Court of Judicature at Allahabad,
Lucknow Bench