

APHC010236582021 IN THE HIGH COURT OF ANDHRA PRADESH



AT AMARAVATI
(Special Original Jurisdiction)

[3396]

FRIDAY, THE TWENTY FIRST DAY OF JUNE
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SMT. JUSTICE VENKATA JYOTHIRMAI PRATAPA

CRIMINAL PETITION NOS.1207, 1208 and 1212 of 2020

CRIMINAL PETITION No.1207 OF 2020

Between:

M/s Aditya Institute Of Technology And
Management, and Others

...PETITIONER/ACCUSED(S)

AND

The State Of Andhra Pradesh and
Others

...RESPONDENT/COMPLAINANT(S)

CRIMINAL PETITION No.1208 OF 2020

Between:

M/ S Aditya Institute Of Technology And
Management, and Others

...PETITIONER/ACCUSED(S)

AND

The State Of Andhra Pradesh and
Others

...RESPONDENT/COMPLAINANT(S)

CRIMINAL PETITION No.1212 OF 2020

Between:

M/s Aditya Institute Of Technology And
Management, and Others

...PETITIONER/ACCUSED(S)

AND

The State Of Andhra Pradesh and
Others

...RESPONDENT/COMPLAINANT(S)

Counsel for the Petitioner/accused(S):

1. SRI VIJAY MATHUKUMILLI

Counsel for the Respondent/complainant(S):

1. PUBLIC PROSECUTOR
2. VIJAY KUMAR PUNNA

The Court made the following:

COMMON ORDER:

1. The instant petitions under Section 482 of Code of Criminal Procedure, 1973¹ have been filed by the Petitioners/Accused Nos.,1 to 3, seeking quashment of proceedings against them in C.C. Nos.31, 32 and 33 of 2018 respectively on the file of the Court of IV Additional District Judge-cum-Special Economic Offences Court, Visakhapatnam for the offence under Section 276-B of the Income Tax Act, 1961².

2. Since the parties in the above three petitions are one and the same, all these petitions are decided by way of common order.

3. The facts leading to the filing of these Petitions are:

a. During the assessment years 2014-15, 2015-16 and 2016-17, the Accused has TDS on contract payments, but the same were not credited into Central Government's account within time. Accused deducted amounts of Rs.32,82,250/-, Rs.21,31,332/- and Rs.10,85,795/- respectively under Sections 192B, 194A, 194C and 194J on different dates and the same were deposited belatedly. Late payment interest of Rs.2,72,841/-, Rs.1,86,743/- and Rs.43,279/- for above assessment years respectively have also been paid under Section 201(1)(a) of the I.T. Act.

¹ for short 'Cr.P.C'

² for short 'I.T.Act'

b. The Accused has not deposited the tax deducted at source within the stipulated time. As such, show-cause notice was issued on 17.11.2016 calling upon the Accused to furnish the information by 07.12.2016 at 11.00 a.m. Despite receiving the said notice on 21.11.2016, Accused had not chosen to appear before Respondent No.2. Respondent No.2 had issued another show-cause notice to the Accused on 19.12.2016 and having received the same, Accused gave a reply on 20.12.2016, but had not appeared before Respondent No.2.

c. Respondent No.2 had given final show-cause notice to the Accused on 16.01.2018, for which, the Accused gave an explanation on 30.01.2018. Despite several opportunities, the Accused had not shown sufficient cause for not depositing the amounts.

d. As such, Respondent No.2 filed three private complaints on the file of the Court of IV Additional District Judge-cum-Special Economic Offences Court, Visakhapatnam against the Petitioners/Accused Nos.1 to 3 and the same were taken on file and numbered as C.C.Nos.31, 32 and 33 of 2018 respectively.

Grounds Sought for Quashment:

4. Being aggrieved by the registration of the said cases, Petitioners/Accused Nos.1 to 3 filed the present petitions seeking quashment of the proceedings against them on the following grounds;

a) Absolutely no case is made out against the Accused, as such, continuation of prosecution against the Petitioners is an abuse of process of law.

b) The Petitioners have not committed any offence much less the alleged offence.

c) Respondent No.2 specifically admits that the amounts have been paid along with the late payment interest.

d) The complaints are totally misconceived and the same were registered without verifying any facts in a routine manner.

e) The Petitioners intimated to Respondent Department in writing that due to inordinate delay in getting the reimbursement from the State Government, they were unable to deposit the TDS amounts and also pleaded that they were ready to pay the penalty and finally they have paid the same with the said interest as well.

f) There is no absolutely no provision of prosecution or punishment for the late payment, and the contemplated prosecution or punishment is only for those who have not paid at all.

g) Petitioner organization is an Educational Institution having great reputation. Prosecution affects its reputation.

Arguments Advanced at the Bar

5. Heard Sri Vijay Mathukumilli, learned counsel for the Petitioners and Ms.D.Prasanna Lakshmi learned Assistant Public Prosecutor for State/Respondent No.1 and Sri P. Vijay Kumar, learned Senior Standing

Counsel and Ms. M. Iswarya, learned Junior Standing Counsel for Respondent No.2.

6. Learned counsel for the Petitioners/Accused Nos.1 to 3, in elaboration to what was stated in the Petition, would submit that Petitioner No.1 is an Educational Institution and that the cases have been lodged against the Petitioners for violation of Section 276B of I.T. Act. It is stated that it is not the case that the taxes have not been deducted, but it is a case where the Petitioners deducted the tax at source, but not credited the amount to the credit of the Government within time. It is stated that this is a case of belated payment of tax and the Petitioners have clearly mentioned in their explanation that the reason for this delay was due to the delay in fee reimbursement from the Government of A.P., due to which remittance of amount to the Government is delayed. Learned counsel further submits that, no offence has been made out against the Petitioners under Section 276B of I.T. Act and hence, he prayed to quash the proceedings against the Petitioners in all the three cases.

7. Learned Senior Standing Counsel for Respondent No.2 would submit that the Petitioners have to deduct the tax at source and the same has to be deposited with the Government within the time frame. It is submitted that in the present case, though the Petitioners deducted the tax at source, they failed to deposit the same and that the payment is made with interest. It is stated that the show-cause notices have also been issued by the Commissioner of Income Tax and in reply, the Petitioners failed to establish

the reasonable cause for the said delay. It is contended that the reason assigned i.e., due to paucity of funds, cannot be considered as a reasonable cause to exonerate the Petitioners from the criminal prosecution. It is stated that the learned Commissioner for Income Tax has rightly taken a decision to launch criminal prosecution against the Petitioners and as such there are no grounds for quashment of the proceedings against the Petitioners and hence, prayed for dismissal of the petitions. Learned Assistant Public Prosecutor conceded to the arguments advanced by the learned counsel for Respondent No.2.

Point for Determination

8. Perused the material available on record.
9. Having heard the submissions of the learned counsel representing both the parties, the point that would emerge for determination is:

Whether there are any justifiable grounds for quashment of proceedings against the Petitioners/Accused Nos.1 to 3 in C.C.Nos.31, 32 and 33 of 2018 on the file of the Court of IV Additional District Judge-cum-Special Economic Offences Court, Visakhapatnam for the offence under Section 276-B of the Income Tax Act, 1961?

Determination by the Court

10. A perusal of Section 482 of the Cr.P.C., makes it clear that the Code envisages that inherent powers of the High Court are not limited or affected so as to make orders as may be necessary; (i) to *give effect to any order under the Code or*, (ii) to *prevent abuse of the process of any Court or*, otherwise (iii)

to secure ends of justice. A court while sitting in Section 482 jurisdiction is not functioning as a trial court, court of appeal or a court of revision. It must exercise its powers to do real and substantial justice, depending on the facts and circumstances of the case. These powers must be invoked for compelling reasons of abuse of process of law or glaring injustice, which are against sound principles of criminal jurisprudence.

11. Admittedly, Petitioner No.1-M/s.Aditya Institute of Technology & Management, K.Kottur, Tekkali is engaged in imparting Engineering and Management Education. The record shows that, during the assessment years 2014-15, 2015-16 and 2016-17, the Petitioners though deducted the tax at source under different sections in the expenditure incurred, had not credited the same into Central Government account within the stipulated time frame. Petitioners deducted the Rs.32, 82,250/-, Rs.21,31,332/- and 10,85,795/- for the assessment years 2014-15, 2015-16 and 2016-17 respectively on different dates which were deposited into Central Government Account with a delay. The record further shows that the Petitioners have paid the interest for the late payment as per Section 201 (1) (a) of I.T Act. Show cause notices were issued by the Income Tax Department under Sections 276BB read with 278B of I.T. Act.

12. The proceedings issued by the Commissioner of Income Tax under Section 279(1) of I.T. Act, dated 12.03.2018, would show that, if the Petitioners were able to establish a reasonable cause for failure to deposit the amount within the stipulated time, there cannot be any criminal prosecution.

13. At this juncture, it is relevant to extract Sections 276B and 278 AA of I.T. Act, which read as under:

“Section 276B. Failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B.—

If a person fails to pay to the credit of the Central Government,—

(a) the tax deducted at source by him as required by or under the provisions of Chapter XVII-B;

or

(b) the tax payable by him, as required by or under—

(i) sub-section (2) of section 115-O; or

(ii) the second proviso to section 194B,

he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

278AA. Punishment not to be imposed in certain cases.—

Notwithstanding anything contained in the provisions of section 276A, section 276AB, or section 276B, or section 276BB, no person shall be punishable for any failure referred to in the said provisions if he proves that there was reasonable cause for such failure.

14. The language used in Section 276B of the I.T. Act indicates it is applicable when there is a failure by a person to pay to the credit of the Central Government (i) the tax deducted at source by such person as required under Chapter XVII-B or (ii) the tax payable by such person as required under Section 115-O(2) or second proviso to the Section 194-B of the I.T. Act.

15. It is germane to mention that the Section 278AA begins with a non-obstante clause, which is a powerful device in identifying the intention of the Legislature giving effect to the enacting part of the Section in case of conflict over the provisions mentioned in the non-obstante clause. Section 276-B is also included within the fold of Section 278 AA, which states that no person shall be liable for punishment for any failure to comply with Section

276B of I.T. Act, if he is able to prove that he was prevented by a reasonable cause for such failure. Thus, reasonable cause is required to avoid prosecution. It is both interesting and beneficial to know the interpretation given to “reasonable cause” in the context of the provision.

16. In **K.R.M.V. Ponnuswamy Nadar Sons v. Union of India**³, the Madras High Court in the context of Section 276DD, explained the application of Section 278AA as follows;

“6. By a reading of the above two sections, it is clear that because of use of the non obstinate clause under section 278AA which takes within it section 276DD as well, reasonable cause could be shown by the assessee before imposing punishment for violations under section 269SS and proceeding to punish him under section 276DD. In other words, the assessee will have to show that there was a reasonable cause for such failure. Only then the question of prosecution will arise. This is undoubtedly a sufficient safeguard. .”

(emphasis supplied)

17. In **Banwarilal Satyanarain and others v. State of Bihar and another**,⁴ the Petitioners approached the Patna High Court against the refusal of a discharge petition in a crime registered under Section 276-B of the I.T. Act. A learned Single Judge of the Court while holding that an assessee should not be prosecuted in case a good and sufficient reason is shown for his failure. The relevant extracts are as follows;

“**34.** So far as the first prerequisite is concerned, even after amendment, the prosecution has to prove the same, but so far as the second

³ [1992] 196 ITR 431(MAD)

⁴ 1989 SCC OnLine Pat 137; 1990 PLJR 107

prerequisite is concerned, the prosecution is not required to prove the same as effect of the amendment is that now there is a presumption in favour of the prosecution that the accused has no reasonable cause for his failure, of course the presumption is not explicit but the same becomes implicit if section 277B is read along with section 278AA. Why I say so will be apparent from section 278AA which lays down that no person shall be punished for such failure, if he proves that there was reasonable cause for such failure. The fact that under section 278AA an accused has to prove that there was “reasonable cause for his such failure would go to show that there is presumption in favour of the prosecution that the failure of the assessee was without any reasonable cause otherwise there was no occasion to insert section 278AA in the Act. It is said that if this interpretation is given, the amendment by which the words without reasonable cause or excuse” have been omitted from section 276B, becomes redundant. In my view, it cannot be said so. If these words would not have been omitted from section 276B, in that event, the provisions of sections 276B and 278AA would have been conflicting. The prosecutor in such a case would have to prove that the accused had no reasonable cause or excuse for his failure; whereas under section 278AA, an accused was required to prove that there was reasonable cause for such failure. If the prosecution itself failed to prove that the failure was without any reasonable cause or excuse, in that event, there could have been no occasion for the accused to prove that there was reasonable cause for such failure. If it could have been said that the accused was liable to be prosecuted only when the prosecution was able to show that there was failure on the part of the assessee in deducting and paying the tax, in that event, there was no necessity for inserting section 278AA in the Act. This provision in that case would have become redundant and it is well settled canon of interpretation that legislature does not use redundant words and make redundant provisions in a statute.

36. In order to appreciate the import of the words “good and sufficient reasons” within the meaning of section 201 read with section 221 of the

Act, “reasonable cause or excuse” as used in section 276B prior to 1986 amendment and “reasonable cause” as used in section 278AA, it would be necessary to refer to the dictionary meanings of the expression “reasonable”, “good” and “sufficient”. In of libel English Dictionary (first edition published in 1933 and re-printed in 1961-volume VIII), the expression “reasonable” has been defined to mean “fair, not absurd, not irrational and not ridiculous”. Likewise, the expression “good” has been defined in the said Dictionary in volume IV to mean “adequate, reliable, sound”. Similarly, the expression “sufficient” has been defined under the same very Dictionary in volume: X to mean “substantial, of a good standard”.

37. From the definitions referred to above, it would appear that reasonable cause or excuse is that which is fair, not absurd, not irrational and not ridiculous. A cause which is reasonable within the meaning of sections 276B and 278AA of the Act may not be *sufficient and good reason* within the meaning of sections 201 and 221 of the Act as sufficient reason would mean a substantial reason or a reason of good standard would mean a reason which is adequate, reliable and sound. A cause may be reasonable but the same may not be necessarily good and sufficient. On the other hand, if a reason is good and sufficient, the same would necessarily be a **reasonable cause. These facts show that the obligation which an accused has to discharge in a criminal prosecution under section 276B of the Act in showing that he had reasonable cause for not deducting the tax or paying the same within time is much more lighter than the obligation to be discharged by him in a penalty proceeding under section 201 read with section 221 of the Act.”**

(emphasis supplied)

18. Thereafter, in **Sonali Autos Private Limited v. State of Bihar and others**⁵, once again a learned Single Judge of the Patna High Court observed as follows;

"26. The petitioners have stated in the petition that the aforesaid tax could not be deposited within time due to oversight on the part of the Accountant, who was appointed to deal with the Accounts and Income Tax matters. This mistake was detected at the time of audit of Books of Accounts by the Statutory Auditors of the petitioner company in August, 2010. Thereafter, the petitioner immediately deposited the amount of tax along with interest in the year 2010 itself. Section 278 AA of the Act specifically says that no person shall be punished for any failure referred to under the said provisions if the assessee proves that there was reasonable cause for such failure. Reasonable cause would mean a cause which prevents a reasonable man of ordinary prudence acting under normal circumstances, without negligence or inaction or want of bonafides."

(emphasis supplied)

19. In the present case, admittedly, Petitioner No.1 is an Education Institution which is an Engineering College. For better appreciation, the explanation, which was given by the Petitioners to the Authorities is extracted hereunder:

"In the interest of natural justice, an opportunity of being heard was afforded to the assessee deductor as well as to its responsible officer Mr.V.V.Nageswara Rao being the Principal of the college, vide this office show-cause notices dated 16.01.2018. In response Sri V.V.Nageswara Rao appeared in person and filed written explanation dated 30.01.2018 wherein, it has been contended as under:

"Our student admissions mainly based on rural area mostly depends upon fee reimbursement provided by Andhra Pradesh. As 70% of admissions in our college are under convener quota, out of which, 90% admissions comes under fee reimbursement. Due to abnormal delay in receipt of fee reimbursement is the main reason in remittance of TDS which is genuine and unavoidable cause which is put before for your favourable consideration.

⁵ (2017) 396 ITR 636

As and when we received the amount from State Government, we have paid TDS with interest. The proceedings of the receipt of reimbursement amount from the State Government for the financial years 2013-14, 2014-15 and 2015-16 are placed before your for your reference and kind perusal".

20. A fair look at the explanation and reply which was given by the Petitioners to the show-cause notice would reveal that the Petitioners have furnished the information as to when they received the fee reimbursement from the Government relating to the students, whose admissions occupied lion's share i.e., 90%. It appears 90% of the students were admitted on fee reimbursement scheme. That being the case, when the Petitioners filed the documents to show that they have not received fee reimbursement within time and immediately after receiving the fee reimbursement amount, they have remitted the amount to the Government Account, which is conveniently ignored by the Respondent Authorities.

21. A cursory look at the proceedings of the learned Commissioner would show that the Petitioners have not furnished any information to buttress their contention that because of the delay in grant of fee reimbursement by the Government of Andhra Pradesh, they could not remit the amount to the Central Government Account within time.

22. Learned counsel for the Petitioners, in support of their contentions, placed reliance on the judgment of the Hon'ble Apex Court in **M/s US Technologies International Pvt. Ltd. v. The Commissioner of Income**

Tax⁶, wherein the issue that fell for consideration was as to whether in case of belated remittance of TDS after deduction, assessee would be liable to pay penalty under Section 271C of the I.T. Act. The Hon'ble Apex Court held that on interpretation of Section 271C which is a penal provision, it is clear that on mere belated remittance, no penalty shall be leviable. In the course of the judgment, the Hon'ble Apex Court also referred to various other provisions including Section 276-B and observed that the consequences of consequences on non-payment/belated remittance of the TDS would be under Section 201(1A) and Section 276B of the I.T. Act.

23. Be that as it may, taking a decision to prosecute any person for violation of the provisions under Section 276B, is subject to Section 278AA of I.T.Act, and when the Petitioners are able to establish the reasonable cause for the delay in remittance of the amount to the Central Government Account though deducted the tax at the source. It is a case of appreciation of a point on factual aspect as to the satisfaction of the Authorities on the point of reasonable cause. In the present case, learned Commissioner for Income Tax conveniently ignored the material placed by the Petitioners to establish that there was a reasonable cause for their failure to remit the amount within a stipulated time.

24. In that view, this Court is of the considered view that the reason provided by the Petitioner for the delay in remitting the amount to the Central Government is sufficient to constitute "reasonable cause" in view of Section

⁶ 2023 INSC 329

278AA of the I.T. Act and hence criminal prosecution against the Petitioners is not warranted. There is no dispute that the Petitioners have paid the tax along with late payment interest. In view of the above discussion, this Court is of the view that there are no tenable grounds to continue the proceedings against the Petitioners in all the three cases and hence, the same are liable to be quashed.

25. In result, the Criminal Petition Nos.1207, 1208 and 1212 of 2020 are allowed, quashing the proceedings against Petitioners/Accused Nos.1 to 3 in C.C.Nos.31, 32 and 33 of 2018 respectively on the file of the Court of IV Additional District Judge-cum-Special Economic Offences Court, Visakhapatnam.

As a sequel thereto, pending Interlocutory Applications, if any, shall also stand closed.

JUSTICE VENKATA JYOTHIRMAI PRATAPA

Date:21.06.2024

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HON'BLE SMT. JUSTICE VENKATA JYOTHIRMAI PRATAPA

CRIMINAL PETITION Nos.1207, 1208 AND 1212 OF 2020

Dt.21.06.2024

Dinesh

IN THE HIGH COURT OF ANDHRA PRADESH, AMARAVATI
CRIMINAL PETITION NOS.1207, 1208 and 1212 of 2020

CRIMINAL PETITION No.1207 OF 2020

Between:

- 1.M/S ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT,, K. KOTTUR, TEKKALI, REP BY V. V. NAGE SWARARAO, S / O SATYANARAYANA, PRINCIPAL OFFICER, H.NO. 2-256, ROTARY NAGAR, 3RD LANE, TEKKALI.
- 2.V.V.NAGESWARARAO,, S/O SATYANARAYANA, PRINCIPAL OFFICER, H.NO. 2-256, ROTARY NAGAR, 3RD LANE, TEKKALI.
- 3.NALLAPARAJU A. N. RAJU, S/O KRISHNAMURTHY RAJU, AGED 45 YEARS OCC CHIEF ACCOUNTS OFFICER, AITM, R/O BALAJI RESIDENCY, NEW COLONY, SRIKAKULAM

...PETITIONER/ACCUSED(S)

AND

- 1.THE STATE OF ANDHRA PRADESH, THROUGH PUBLIC PROSECUTOR AT HIGH COURT @ AMARAVATI.
- 2.THE INCOME TAX OFFICER TDS, WARD-1, VISAKHAPATNAM

...RESPONDENT/COMPLAINANT(S):

CRIMINAL PETITION No.1208 OF 2020

Between:

- 1.M/ S ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT,, K.KOTTUR, TEKKALI, REP BY V.V.NAGESWARARAO, S/O SATYANARAYANA, PRINCIPAL OFFICER, H.NO. 2-256, ROTARY NAGAR, 3RD LANE, TEKKALI.
- 2.V.V.NAGESWARARAO,, S /O SATYANARAYANA, PRINCIPAL OFFICER, H.NO. 2-256, ROTARY NAGAR, 3RD LANE, TEKKALI.
- 3.NALLAPARAJU A. N. RAJU,, S/O KRISHNAMURTHV RAJU, AGED 45 YEARS OCC CHIEF ACCOUNTS OFFICER, AITM, R/O BALAJI RESIDENCY, NEW COLONY, SRIKAKULAM

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- 1.THE STATE OF ANDHRA PRADESH, THROUGH PUBLIC PROSECUTOR AT HIGH COURT AMARAVATI.
- 2.THE INCOME TAX OFFICER TDS, WARD-1, VISAKHAPATNAM

...RESPONDENT/COMPLAINANT(S):

CRIMINAL PETITION No.1212 OF 2020

Between:

- 1.M/S ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT,,
K.KOTTUR, TEKKALI, REP BY V.V.NAGESWARARAO, S/O
SATYANARAYANA, PRINCIPAL OFFICER, H.NO. 2-256, ROTARY
NAGAR, 3RD LANE, TEKKALI.
- 2.V.V.NAGESWARARAO, S/O SATYANARAYANA, PRINCIPAL
OFFICER, H.NO. 2-256, ROTARY NAGAR, 3RD LANE, TEKKALI.
- 3.NALLAPARAJU A. N. RAJU, S/O KRISHNAMURTHY RAJU, AGED 45
YEARS OCC. CHIEF ACCOUNTS OFFICER, AITM, R/O BALAJI
RESIDENCY, NEW COLONY, SRIKAKULAM

...PETITIONER/ACCUSED(S)

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PROSECUTOR AT HIGH COURT @ AMARAVATI.
- 2.THE INCOME TAX OFFICER TDS, WARD-1, VISAKHAPATNAM

...RESPONDENT/COMPLAINANT(S):

DATE OF JUDGMENT PRONOUNCED: **21.06.2024**

SUBMITTED FOR APPROVAL:

THE HON'BLE SMT. JUSTICE VENKATA JYOTHIRMAI PRATAPA

- | | | |
|----|--|--------|
| 1. | Whether Reporters of Local Newspapers
may be allowed to see the judgment? | Yes/No |
| 2. | Whether the copies of judgment may be
marked to Law Reporters / Journals? | Yes/No |
| 3. | Whether Her Lordship wish to
see the fair copy of the Judgment? | Yes/No |

JUSTICE VENKATA JYOTHIRMAI PRATAPA

*** THE HON'BLE SMT.JUSTICE VENKATA JYOTHIRMAI PRATAPA**

+ CRIMINAL PETITION Nos.1207, 1208 and 1212 of 2020

% 21.06.2024

CRIMINAL PETITION No.1207 OF 2020

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AND

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- 2.THE INCOME TAX OFFICER TDS, WARD-1, VISAKHAPATNAM

...RESPONDENT/COMPLAINANT(S):

CRIMINAL PETITION No.1212 OF 2020

Between:

- 1.M/S ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT,,
K.KOTTUR, TEKKALI, REP BY V.V.NAGESWARARAO, S/O
SATYANARAYANA, PRINCIPAL OFFICER, H.NO. 2-256, ROTARY
NAGAR, 3RD LANE, TEKKALI.
- 2.V.V.NAGESWARARAO, S/O SATYANARAYANA, PRINCIPAL
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- 3.NALLAPARAJU A. N. RAJU, S/O KRISHNAMURTHY RAJU, AGED 45
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- 2.THE INCOME TAX OFFICER TDS, WARD-1, VISAKHAPATNAM

...RESPONDENT/COMPLAINANT(S):

! Counsel for Petitioner : Sri Vijay Mathukumilli

^ Counsel for Respondents : Ms.D.Prasanna Lakshmi,
Assistant Public Prosecutor for R.1
Sri Vijay Kumar Punna for R.2

< Gist:

> Head Note:

? Cases referred:

1. (1992) 196 ITR 431(MAD)
2. 1989 SCC OnLine Pat 137; 1990 PLJR 107
3. (2017) 396 ITR 636
4. 2023 INSC 329

This Court made the following: