

Annexure 2

CHECK LIST for Compounding as per the Guidelines issued by the CBDT vide F.No.-285/35/2013-IT(Inv. V) dated 23.12.2014 on Compounding of Offences

(to be submitted by AO/ADIT/DDIT to the authority competent to compound through proper channel)

(A case can be compounded only if the answers to Sl. No. 1 to 17 matches with the answers given below in remarks column.)

Name of the applicant :-

Status :-

Offences u/s :-

AYs/ Date/ period involved in offence :-

Date of filing of complaint, if any :-

Status of case (i.e. whether Contemplated/

Pending in Court/ Convicted/ Acquitted) :-

<u>S. No.</u>	<u>Particulars</u> <i>(vis a vis compounding guidelines)</i>	<u>Remarks</u>	<u>Reference of the File submitted</u>
1.	The applicant has filed a written request for compounding the offence in the prescribed Proforma.	Yes	On Page no.....
2.	Whether the applicant has paid the amount of tax, interest and penalty& any other sum due relating to the default as prescribed in the guidelines.	Yes	On Page no.....
3.	Whether the applicant has undertaken to pay the compounding charges in terms of para 7 as computed as per para 12 & 13 of the Guidelines.	Yes	On Page no.....
4.	Whether the offence is under the same section under which offences have been committed by the applicant earlier and which have been compounded three times prior to the present application. <u>NOTE: THIS IS APPLICABLE ONLY IN CASE OF A Category 'A' OFFENCE.</u>		
5.	Whether the offence is the first offence as defined in para 8(ii) of the guidelines	No	On Page

	<u>NOTE: THIS IS APPLICABLE ONLY IN CASE OF A Category 'B' OFFENCE.</u>		no.....
6.	Whether the offence has been committed by an applicant who, as a result of investigation conducted by any Central or State agency has been found involved, in any manner, in anti-national/terrorist activity	No	On Page no.....
7.	Whether the offence committed by the applicant has a bearing on a case under investigation (at any stage including enquiry, filing of FIR/complaint) by Enforcement Directorate, CBI, Lokpal, Lokayukta or any other Central or State agency*	No	On Page no.....
8.	Whether the offence has been committed by the applicant who, was convicted by a court of law for an offence under any law, other than the Direct Taxes laws, for which the prescribed punishment was imprisonment for two years or more, with or without fine*	No	On Page no.....
9.	Whether the application for 'plea-bargaining' under Chapter XXI-A of 'Code of Criminal Procedure' is pending in a Court or a Court has recorded that a 'mutually satisfactory disposition' of such an application is not worked out*	No	On Page no.....
10.	Whether the offence is one committed by an applicant for which he was convicted by a court of law	No	On Page no.....
11.	Whether the offence(s) committed by the applicant is one for which complaint(s) was filed with the competent court 12 months prior to the receipt of application for compounding	No	On Page no.....
12.	Amount of compounding charges computed by AO/ADIT/DDIT as per the guidelines	Rs.	On Page no.....
13.	The compounding charges are in accordance with para 7 read with paras 12 and 13 of the Guidelines	Yes	
14.	The factors, such as conduct of the person, nature and magnitude of the offence and facts and circumstance of the case have been considered while dealing with the compounding application	Yes	On Page no.....
15.	Whether the cases of Co-accused are being considered as per para 15	Yes	On Page no.....
16.	Any other fact relating to the person/case relevant for consideration of the competent authority	No	On Page no.....

Signature

Name

Designation

Date

Recommended by: 1. Jt.CIT/ Addl. CIT/Jt.DIT/Addl. DIT.....Signature/Name/Designation/Date

2. PCIT/PDIT/CIT/DIT.....Signature/Name/Designation/Date

***Note: This may be given on the basis of information furnished by the applicant in his application for compounding or information already available with the competent authority for compounding**

Annexure 3

Part-I

Format for order u/s 279(2) of the I.T.Act for compounding of an offence as mentioned in Para 11 (ii) of the Guidelines issued by the CBDT vide F.No.-285/35/2013-IT(Inv.V) dated 23.12.2014 on Compounding of Offences

Order u/s 279(2) of I.T.Act, 1961

Name of the person	:-
Status	:-
Offences u/s	:-
AYs / Date/ period involved in offence	:-
Date of filing of complaint, if any	:-
Status of case (i.e. whether contemplated/ Pending in Court/ Convicted/ Acquitted)	:-
Date of hearing, if any	:-
Date of order	:-

ORDER u/s 279(2) of the Income-Tax Act, 1961

I, the Principal Chief/Chief Commissioner of Income-tax / Principal Director/Director General of Income-tax,..... in exercise of powers vested in me by virtue of the provisions of sub-section 2 of section 279 of the Income -tax Act, 1961 hereby compound the offence(s) u/s of the Income -tax Act for the A.Y.(s) / Date/ period, committed by M/s / Shri /Ms.

The Statement of the facts of the case are enclosed as Annexure – ‘A’

Place:-

Date:

Seal

Signature

Chief Commissioner of Income-tax /
Director General of Income-tax

Copy to:-

The Commissioner of Income Tax/ Director of Income Tax ----

The Assessing Officer/ ADIT/DDIT----

The ADIT/DDIT (Prosecution) -----

The Prosecution Counsel (if the case is pending in the Court) -----

The applicant (By name) ---

Guard file.

Signature

ACIT/ ITO (Hq.)
o/o the CCIT/ DGIT

Annexure 3

Part-II

Format for order u/s 279(2) of the I.T.Act for rejecting the compounding of an offence as mentioned in Para 11 (ii) of the Guidelines issued by the CBDT vide F.No.-285/35/2013-IT(Inv.V) dated 23.12.2014 on Compounding of Offences

Order u/s 279(2) of I.T.Act.

Name of the person	: -
Status	: -
Offences u/s	: -
AYs / Date/ period involved in offence	: -
Date of filing of complaint, if any	: -
Status of case (i.e. whether Contemplated/ Pending in Court/ Convicted/ Acquitted)	: -
Date of hearing, if any	: -
Date of order	: -

ORDER u/s 279(2) of the Income-Tax Act, 1961

I, the Chief Commissioner of Income-tax / Director General of Income-tax, in exercise of powers vested in me by virtue of the provisions of sub-section 2 of section 279 of the Income Tax Act, 1961 hereby decline the prayer to compound the offence(s), u/s of the Income Tax Act for the A.Y.(s) / Date/ period, committed by M/s / Shri /Ms.

The case was not found to be a fit case for compounding as “..... (mention reasons)

The Statement of the facts of the case are enclosed as Annexure - 'A'

Place:-

Date:

Seal

Signature
Chief Commissioner of Income-tax / Director
General of Income-tax.

Copy to:-

The Commissioner of Income Tax/ Director of Income Tax-----
The Assessing Officer/ ADIT/DDIT-----
The ADIT/DDIT(Prosecution)-----
The Prosecution Counsel (if the case is pending in the Court)-----
The applicant (By name)-----
Guard file

Sd/-

ACIT/ ITO (Hq.)
o/o the CCIT/ DGIT

Annexure -A

Statement of facts

The statement of facts should, inter alia, contain the following:-

1. Detail of application filed

An application for compounding of offences committed u/s of the Income Tax Act was filed in prescribed format by M/s /Mr. /Ms. On

2. Brief facts

3. Whether complaint has been filed

A complaint was filed in the Court of on and the case is still pending in the court/ the Court has convicted the person who has filed an appeal against the conviction order that is pending in the Court/ the Court has acquitted the person& the department has filed an appeal against the acquittal order that is pending in the Court or an appeal against the acquittal order is contemplated.

OR

The complaint is yet to be filed in the Court.

4. In case of order accepting compounding, details of payment of compounding charges by the person.

5. Direction to the AO/ Standing Counsel to take necessary action to implement the orders at the earliest.
