

(2024) 05 OHC CK 0062

Orissa High Court

Case No: CRLMC No.824 Of 2024

Yash Marothia

APPELLANT

Vs

Union Of India

RESPONDENT

Date of Decision: May 1, 2024

Acts Referred:

- Code of Criminal Procedure, 1973 - Section 482
- Income Tax Act, 1961 - Section 276B, 276BB

Hon'ble Judges: S.S. Mishra, J

Bench: Single Bench

Advocate: Rudra Prasad Kar, A. Khandelwal, Subash Chandra Mohanty

Final Decision: Allowed

Judgement

„TDS & TCS WORKING,,,

Sl.No.,Quarter,Months,Due Date,"DateÂ Â Â Â Â Â Â Â Â

of Payment",Delay Day

1,1st Qtr.,Apr-19,07.05.2019,07.06.2019,30 days

„May-19,07.06.2019,07.06.2019,0 days

„June-19,07.07.2019,12.07.2019,5 days

,1st Qtr. Return,"April-2019Â toÂ Jun-

2019",31.07.2019,26.07.2019,0 days

2,2nd Qtr.,Jul-19,07.08.2019,07.08.2019,0 days

„Aug-19,07.09.2019,07.09.2019,0 days

„Sep-19,07.10.2019,14.10.2019,7 days

, "2ndÂ Â Â Â Â Â Â Â Â Â Â

Qtr.

Return", "JulyÂ 2019Â toÂ Sep-

2019", 31.10.2019, 01.11.2019, "1Â Â Â Â Â Â Â Â Â

day

delay

3, 3rd Qtr., Oct-19, 07.11.2019, 07.11.2019, 0 days

„Nov-19, 07.12.2019, 07.12.2019, 0 days

„Dec-19, 07.01.2020, 07.01.2020, 0 days

, "IIIÂ Â Â Â RdÂ Â Â Â Qtr

Return", "Oct-2019Â Â toÂ Â Dec-

2019", 31.01.2020, 30.01.2020, 0 days

4, 4th Qtr., Jan-20, 07.02.2020, 07.02.2020, 0 days

„Feb-20, 07.03.2020, 07.03.2020, 0 days

„Mar-20, 07.04.2020, 20.07.2020, 111 days

, 4th Qtr. Return, "Jan-

2020Â Â Â Â Â Â Â Â Â Â Â

to

March-2020", 31.07.2020, 31.07.2020, 0 days

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