



“हर काम देश के नाम”

कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान), 1 करियप्पा रोड,  
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सं.प्रशा/III/337/विविध

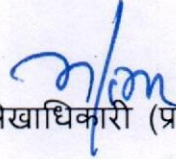
दिनांक : 25.05.2023

परिपत्र

विषय : आयकर से संबन्धित आउट स्टैंडिंग डिमांड के निपटान के संबंध में ।

उपरोक्त विषय के संबंध में दिनांक 23.05.2023 की कार्यालय टिप्पणी के द्वारा दिए गए सक्षम अधिकारी के आदेश की एक प्रति आवश्यक कार्यवाही हेतु संलग्न है।

संलग्नक: उपरोक्तानुसार

  
व0 लेखाधिकारी (प्रशा-III)

प्रतिलिपि :

1. मुख्य कार्यालय के सभी अनुभाग

2. सभी अधीनस्थ कार्यालय

3. OA अनुभाग .....Website पर upload करने हेतु ।

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Continued from N/23 ante.

Subject: - Intimation of Outstanding Demand: regarding.

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As directed on N/22 by the Competent Authority, the issue has been examined thoroughly. The comments are as under:-

2. The PCDA (CC) Lucknow being paying agency for the services, TDS is recovered from the third party and return in the form of 24G and 26Q is filled with Income Tax authority within the prescribed. Non filling of return in the form of 24G and 26Q and any mismatches due to short recovery, delay in filling of return, attracts the penalty with interest by the Income Tax authority.

3. Accordingly, in order to file the return on time, separate TAN Nos in respect of each audit sections including AN Pay has been obtained and available with the respective sections who is supposed to ensure timely filling of 24G and 26Q and reconciliation thereof from time to time. Any discrepancy noticed by the Income Tax authorities is also to be rectified by the concerned by filling the correct 24G and 26Q and Form-16 issued to party concerned.

4. At present this office is having the following TAN operating by the sections.

Sl No.	Section	TAN No.
1.	AN-III	LKNA08582A
2.	AN-IV	LKNP06059E
3.	Misc Section	LKNM07442B
4.	Store Section	LKNS11068B
5.	Engg Section	LKN07298E


5. As the respective sections are responsible for ensuring TDS and filling timely 24G and 26Q, the onus of corrective action also lies with them being concerned officer is the Nodal Officer for this purpose.

6. The Gross demands raised by the Income Tax Department is related to demand on account of late filling across years and demand on account of late payment interest across years. The subject demand pertains to AN-III Section with oldest demand year of 2012-13. In order to liquidate/settle the demand raised by Income Tax Department, section has to confirm the status of filling of 24G and 26Q with reference to original transactions which is the only viable solution to resolve the issue. The engaging the Tax professional for this purpose will also requires the confirmation of transactions of which the concerned section is the custodian. As such engaging the Tax professional will not serve purpose but will be the recurring nature of expenditure on the exchequer.

7. Similar demands might have been outstanding others sections of Main Office also but seems to be remained unnoticed and not reported so far. Therefore, necessary confirmation in this regard is also required to be obtained from the Nodal Officers/Sections.

8. The outstanding demand from Income Tax Department will continue till its liquidation, therefore, it is opined that the respective Nodal Officers/Sections of Main Office may be directed to reconcile the 24G and 24Q with reference to original transactions/paid DVs available with them and file the correct 24G/24Q to liquidate the demands. The necessary inputs from the "TRACES" of official website of Income Tax Department will be helpful to come to logical solution. The timeline of one month for clearance of outstanding demand pertaining to the respective Nodal Officer/sections may also be given.

Submitted please.

  
23/05/2023  
JCDA (SMS)

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