

Recovery proceedings – Stay of demand

Introduction

Chapter XVII of the Income-tax Act is collection and recovery of tax

A – General

B – Deduction at source

BB – Collection at source

C – Advance payment of tax

D – Collection and recovery

section 220 to section 232

E – Tax payment under provisional assessment

F – Interest chargeable in certain cases

G – Levy of fee in certain cases

Chapter XIV of the Income-tax Act is procedure for assessment

Section 156 is notice of demand

D – Collection and recovery

When tax payable and when assessee deemed in default – section 220

Penalty payable when tax in default – section 221

Certificate to TRO – section 222

Tax Recovery Officer by whom recovery is to be effected – section 223

Validity of certificate and cancellation or amendment thereof – section 224

Stay of proceedings in pursuance of certificate and amendment or cancellation thereof – section 225

Other modes of recovery – section 226

D – Collection and recovery...Contd

Recovery through State Government – section 227

Recovery of tax in pursuance of agreements with foreign countries – section 228A

Recovery of penalties, fine, interest and other sums – section 229

Tax clearance certificate – section 230

Recovery by suit or under other law not affected– section 232

Stay proceedings

1. Stay proceedings before the AO/ CIT
2. Stay proceedings before the CCIT
3. Stay proceedings before the CIT(A)
4. Stay before the ITAT
5. Stay before the HC
6. Stay before the SC

Stay proceedings – Other aspects

1. Other sections
2. CBDT circular(s) as regards stay
3. Recent decision(s) as regards stay

THANK YOU

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