"How to Respond to an Order Under Section 179 of the Income Tax Act, 1961 – Step-by-Step Guide"

To,
Assistant Commissioner of Income Tax,
[Office Address]
[City, State, PIN]

Subject: Response to Order under Section 179 of the Income-tax Act, 1961

Dear Sir/Madam,

I am writing in response to the order dated **[Date]**, received from your office regarding the outstanding demand of Rs. **[Amount]** in the case of **[Assessee-Company Name]** (PAN: **[PAN Number]**). I acknowledge the receipt of the order and appreciate the detailed breakdown of the demand.

Breakdown of Demand:

Assessment Year	Demand (Rs.)	Nature of Demand (Tax/Interest/Penalty)
2020-21	[Amount]	Penalty
2021-22	[Amount]	Tax
2022-23	[Amount]	Interest
2023-24	[Amount]	Tax
Total	**[Total Amount]**	-

Payment Status:

I understand that the total outstanding demand of Rs. **[Total Amount]** remains unpaid as of the mentioned date. Despite multiple opportunities, the payment has not been made by the company.

Directorship:

At the relevant time, the directors of the assessee-company were **Smt. [Director Name]** and **Smt. [Director Name]**. I also understand that there are no recoverable assets in the name of the assessee-company.

Proceedings under Section 179:

I acknowledge that proceedings under Section 179 of the Income Tax Act, 1961, were initiated on **[Date]** through a notice issued to the then Directors. I understand the legal implications of this section and the necessity of compliance.

Compliance with Section 179:

I sincerely regret the non-compliance with the notice issued under Section 179 and assure you of my commitment to rectifying this situation and fulfilling my legal obligations.

Provisions of Section 179:

I appreciate the clear explanation of the provisions of Section 179 as provided in the order.

Board's Directive:

I take note of the directive from the Board regarding the application of Section 179 in such instances.

Joint and Several Liability:

I understand that, in accordance with Section 179, I am held jointly and severally liable for the outstanding demand of Rs. **[Amount]**, as well as any future demand that may arise in the case of the assessee-company.

I assure you of my commitment to resolving this matter in compliance with the law. Please let me know if any further documentation or clarification is required from my end.

Thank you for your understanding and cooperation.

Yours sincerely,
[Your Name]
[Your Designation]
[Your Contact Information]
Dated: **[Date]**

Enclosures:

1. [Document Name]
2. [Document Name]
3. [Document Name]

4. [Document Name]