

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-21
[See Rule 23]

NOTICE UNDER SECTION 37 OF THE ASSAM VALUE ADDED TAX ACT, 2003

To

Name Shri/M/s _____

Address _____

TIN No. _____

WHEREAS :

(a) you, being a registered dealer, have failed to furnish the annual return for the period from _____ to _____ and have thereby rendered yourself liable to be assessed to the best of my judgment under sub-section (1) of section 37 of the Assam Value Added Tax Act, 2003;

OR

(b) you have knowingly furnished incomplete or incorrect annual return for the period from _____ to _____;

OR

(c) you have failed to comply with the terms of notice issued under section 36 for audit assessment ;

OR

(d) you have failed to maintain any account or you have maintained the accounts, which are not in accordance with the provision of this Act or the rules framed thereunder;

So, you are hereby requested to -

(i) appear in person or through an authorized agent;

(ii) produce evidence or have it produced in support of the returns ;

(iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to furnish under the Assam Value added Tax Act, 2003 or the rules made thereunder relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns filed by you or any objection which you may wish to raise in relation to these proceedings at _____ (Place) _____ (time) _____ (Date)

2. Please take notice that in the event of your failure without sufficient cause to comply with this notice, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Signature _____

Prescribed Authority

Seal of Prescribed Authority