

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-28**  
**[ See Rule 27]**  
**NOTICE FOR SPECIAL MODE OF RECOVERY**

To

\_\_\_\_\_ (Name of the person)

\_\_\_\_\_ (Address of the person)

\_\_\_\_\_ (Registration Number of the person, if any)

Notice for special mode of recovery under section 44 of the Assam Value Added Tax Act, 2003

Whereas a sum of Rs. \_\_\_\_\_ on account of tax/interest/penalty payable under the Assam Value Added Tax Act, 2003 is due as arrears from \_\_\_\_\_ (Name of dealer) having Registration No.: \_\_\_\_\_ having his principle place of business at \_\_\_\_\_ who has failed to make payment of the said arrears; and

Whereas money is due or may become due to the said dealer from you; or you hold or may subsequently hold money for/or on account of the said dealer;

You are hereby required under section 44 of the Assam Value Added Tax Act, 2003, to pay into the Government Account the amount due from you to, or held by you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Account any money which may become due from you to the said dealer or which may be held by you, up to the amount of arrears still remaining unpaid, forthwith on such money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 44 of the Assam Value Added Tax Act, 2003 to have been made under the authority of the dealer and the receipted copy of challan from a Designated Bank will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice, you will be personally liable to the Prescribed Authority under section 44 of the Assam Value Added Tax Act, 2003 to the extent of the liability discharged, or to the extent of the arrears of the dealer towards tax/interest/penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Prescribed Authority as mentioned above, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 44 of the Assam Value Added Tax Act, 2003.

Necessary challan for depositing the money to the credit of Government Account is enclosed herewith.

(Signature)

(Designation)

(Place)

(Date)

(Seal)

**Copy to:**

(Name of the dealer)

(Address of the dealer)