THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 22

NOTICE FOR ATTACHMENT OF MONEY

[See Rule 42]

To,

Sri/Messrs................................

Take notice that the sum of Rs............ (Rupees ....)(In words) only is due to the government from Sri.............…………(address) an assessee a registered dealer, on the file of the undersigned, towards arrears of tax /fee/ penalty or any other amount and that as money is due/ may become due by you to the said dealer or as you hold money /may subsequent to this date come to hold money for or on account of the said person, you are hereby required under section 35 of the Kerala VALUE ADDED TAX ACT, 2003 to pay forthwith the money due /being held to you, within thirty days from the date of service of this notice or upon the money becoming due by you or upon its coming to be held by you whichever is later ,so much of the money as is sufficient to pay the amount due by the dealer and specified above /the whole of the money by money order to the undersigned or by crossed cheque, crossed demand draft in favour of the undersigned or by remittance into the Government Treasury at ....…failing which the amount will be a charge on the properties of .... (here enter the name of court or other person) and will be recovered as if it were an arrear of land revenue.

Place:

Date :   Assessing Authority

Note :

1.   Where payment is made by crossed cheque, it shall be such as receivable by the Government Treasury concerned

2.   Any payment made in compliance with this notice shall be deemed to have been made under the authority of the dealer and the receipt

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of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt

3.   If a person to whom this notice is issued discharge any liability to the dealer after receipt of this notice, he shall be personally liable to the assessing authority to the extent of the liability discharged or to the liability of the dealer for the amount due under this act whichever is less.

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