

**THE MEGHALAYA VALUE ADDED TAX RULES, 2005**

**FORM – 44**

**(See Rule – 63)**

**NOTICE OF OFFENCES**

To,

(NAME) Shri \_\_\_\_\_

(Address) \_\_\_\_\_

\* You being a dealer liable to get yourself registered within the prescribed time have failed without reasonable cause to get yourself registered and have thereby rendered yourself liable to penalty under sub-section --- of Section ---.

OR

\* You being a dealer liable to pay the tax assessed or penalty imposed or any other amount due from you within the time for payment specified thereof in the notice of demand have failed to pay the same and have not obtained any order under sub-section -- of Section --- or being liable to pay the tax or penalty in accordance with the order passed under the said sub-section -- have failed to pay the same and have rendered yourself liable to penalty under Section ---

OR

\* Your having failed to \_\_\_\_\_ (here mention the particulars of the contravention committed) have contravened the provisions of Section ---, and have thereby rendered yourself liable to penalty under Section ---.

OR

I am satisfied that you have concealed your turnover/\*aggregate of purchase prices/\*you have furnished false particulars of your sales/\*purchases in your return/\*returns for the period from \_\_\_\_\_ to \_\_\_\_\_ and thereby rendered yourself liable to penalty under Section ---.

OR

\* I have reason to believe that you have stored/\*kept goods liable to tax without accounting for them in books and registers/\*accounts maintained by you with a view to their surreptitious sale in order to evade payment of tax and have thereby rendered yourself liable to penalty under Section ---.

OR

\* You have contravened the provisions of rule --- (herein mention the rule) of the Meghalaya VAT Rules, 2005 and have thereby rendered yourself liable to penalty under the said Rules.

Now, therefore, you are hereby called upon to show cause personally or through a person authorized by you in writing in that behalf being a person specified in Section --- at (Place) \_\_\_\_\_ (time) \_\_\_\_\_ (on) \_\_\_\_\_ (date) \_\_\_\_\_ why a penalty should not be imposed upon you. Further, you are required to present yourself or through the authorized person on the said date, place and time to be heard in this regard.

You are also required to produce any evidence on which you rely in support of your objection (if any).

**Seal**

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

**Designation** \_\_\_\_\_

*(strike out whichever is not applicable).*