

FORM 24
Notice under section 45 of the
West Bengal Value Added Tax Act, 2003
[See Sub-rule (2) of rule 55 and clause (a) of sub-rule(1) of rule 67]

To

.....(Name of the dealer)

.....(Address)

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 (Registration Certificate No.)

Whereas-

*(a) you, a registered dealer have not furnished return for the period commencing on and ending on

*(b) you, a registered dealer have furnished return without paying net tax or interest for the tax period commencing on and ending on within the prescribed date and have not made an application to the appropriate authority for extension of the date of payment of such tax;

*(c) you, a registered dealer have furnished return without paying net tax or interest for the tax period commencing on and ending on within such date as extended by the appropriate authority;

*(d) you, a registered dealer have furnished return without paying net tax or interest for the tax period commencing on and ending on within the prescribed date and the appropriate authority has rejected your prayer for extension of the date of payment;

you have, therefore, been provisionally assessed under sub-section (1) of section 45 of the West Bengal Value Added Tax Act, 2003, in respect of such period commencing on and ending on as per following :

(i) your turnover of sales for the period commencing on and ending on has been assessed at Rs.....(in figures) Rupees (in words) and accordingly tax under section 16 amounting to Rs.....(in figures) Rupees (in words) is payable by you.

(ii) your turnover of purchases for the period commencing on and ending on has been assessed at Rs..... (in figures) Rupees..... (in words) and accordingly tax under section 17 amounting to Rs..... (in figures) Rupees.....(in words) is payable by you.

(iii).your contractual transfer price for the period commencing on and ending onhas been assessed at Rs..... (in figures) Rupees (in words) and accordingly tax under section 17 amounting to Rs..... (in figures) Rupees (in words) is payable by you.

(iv) your net tax credit for the above mentioned period has been allowed under section 22 to the extent of Rs.....(in figures) Rupees (in words) after adjusting reverse credit of Rs....., if any, and the same is set off against the output tax of the said period.

Whereas, you have failed to make payment in respect of the above-mentioned period as required under section 32 without reasonable cause, you are to pay Rs.....(in figures) Rupees.....(in words) as penalty under section 45.

Whereas, you are liable to pay interest under section *33(1) / 33(2) / 33(3)/34A in respect tax of the above mentioned period(s), *determination /re-determination under section 50/51 has been made and accordingly, you are to pay Rs.(in figures) Rupees.....(in words) as interest.

