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 (Nove of the dealer)
(Address)
(Registration Certificate No.)
Whereas- *(a) you, a registered dealer have not furnished return for the period commencing on;
*(b) you, a registered dealer have furnished return without paying net tax or interest for the tax period commencing on
*(c) you, a registered dealer have furnished return without paying net tax or interest for the tax period commencing on
*(d) you, a registered dealer have furnished return without paying net tax or interest for the tax period commencing on
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
(i) your turnover of sales for the period commencing on
(ii) your turnover of purchases for the period commencing on
Rupees(in words) is payable by you.
(iii).your contractual transfer price for the period commencing on
(iv) your net tax credit for the above mentioned period has been allowed under section 22 to the extent of Rs(in figures) Rupees
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

The total amount of tax payable by you as per such provisional assessment is as per following -		
(i)Tax payable under section 16	Rs	
(ii) Tax payable under section 17	Rs	
(iii) Tax payable under section 18	Rs	
(iv) Tax payable after any other adjustments	Rs	
(v)Total Output Tax Payable (i)+(ii)+(iii)+/-(iv) (vi)Less: Net tax credit allowed	Rs	
(vii)*Net Tax Payable/ Unutilised input tax credit to be carried forward. (v)-(vi)	Rs	
(viii) Add: Penalty payable under section *46/48	Rs	
(ix) Add: Interest payable (if any): (a) Interest under section 33. Rs. (b) Interest under section 34A. Rs.		
Total: $(a) + (b)$	Rs	
(x) TOTAL (vii)+viii)+(ix)	Rs	
(xi)Less amount paid (if any):	Rs	
Amount Due: (x)-(xi)	Rs	
You are hereby informed that in the event of your failure to *furnish such overdue returns/make payment of the overdue net tax in respect of such period within(date), this notice shall be treated as a notice of demand under section 45 of the Act after the expiry of such date.		
In the event of conversion of such notice to a notice of demand as stated hereinabove, you will be required to pay the sum of Rs		
Date	Signature	
Date	Designation	
	* Charge/ Section	

^{*} Strike out whichever is not applicable.