## THE WEST BENGAL VALUE ADDED TAX RULES, 2005

## **FORM 26**

## Notice under sub-section(1) of section 48 read with section 66 of the West Bengal value Added Tax Act, 2003

[See Sub-rule (3) of rule 56]

To	( Name of the dealer)
	(Address)
(Registration	Certificate No.) ,if any.
Whereas I am satisfied on information which I been liable to pay tax under the West Bengal the period commencing on	Value Added Tax Act, 2003, in respect of
*And whereas it appears to me to be nece 48 of the said Act in respect of the above ment	essary to make an assessment under section ioned period and all subsequent periods;
You are hereby directed to attend in person of	(time) and there to furnish, or there d time and place the accounts, registers and lectronic records, specified below for the y objection which you may wish to prefer
In the event of your failure to comply with this of section 48 of the West Bengal Value A judgement without further reference to you.	
Date	Signature(Appropriate assessing authority) Designation

<sup>\*</sup> Strike out whichever is not applicable.

Particulars of accounts and documents required for the year/quarters ending.....

- 1. Cash Book
- 2. Bank Pass Book
- 3. General Ledger, Personal Ledger
- 4. Journals
- 5. Bill Register (if any)
- 6. Counterfoil or copies of Invoices, Sale bills and Cash Memorandum
- 7. Original tax invoices, invoices, bills or cash memo received on purchases.
- 8. Registers in support of sales and purchases made within and outside West Bengal.
- 9. Original purchase invoices
- 10. Transport documents as proof of inter-state sales / Stock or branch transfer outside West Bengal / Export.
- 11. Purchase, sale and Invoice Register
- 12. Stock Register, output tax account register
- 13. Trial balance, Trading Account, Profit and Loss Account and Balance Sheet
- 14. Any other document necessary to prove correctness of turnover of sales, purchases and claims.