FORM 28

Notice of demand of tax/ penalty/ interest by way of modification on appeal/revision/review/ under the West Bengal Value Added Tax Act, 2003 [See of rule 69, rule 80, rule 82, rule 86]

То				
(Name of the dealer)				
	(Address)			
(Registration	n Certificate No.)			
	ales Tax, West Bengal /West Bengal Sales Tax informed that on review / appeal /revision-: nonth ending theday of,200 s) Rupees (in words) and accordingly s(in figures) Rupees			
200 has been reassessed at Rs (in fi	ear / quarter /month ending the day of gures) Rupees (in n 18 amounting to Rs (in figures) vords) *is /are payable by you.			
of 200 has been assess	r the year/quarter/month ending the day ed at Rs (in figures) Rupees nd accordingly tax under section 18 amounting to (in words)			
the extent of Rs(in figures) Rupees	d period(s) has been allowed under section 22 to (in words) after y, and the same is set off against the output tax of			
Accordingly interest(in figures) Rupees(in figures) kupees(in figures) kupees				
Further, penalty amounting to Rs(in figures) Rupees(in words) under section is payable by you.				
You are hereby informed that the total amount of tax payable by you is-				
(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 (v)Total Output Tax Payable (i)+(ii)+(iii)+/-(iv) (vi)Less: Net tax credit allowed 	Rs Rs Rs			

(vii)*Net Tax Payable/ Unutilised input ta credit to be carried forward. (v)-(vi)	ax Rs
(viii) Add: deferred tax payable, if any during the period	Rs
(ix) Add : Penalty payable under section *46/48	Rs
(x) Add: Interest payable (if any):	
 (c) Interest under section 33. Rs (b) Interest under section 34A. Rs 	
Total: $(a) + (b)$	Rs
(xi) TOTAL (vii)+viii)+(ix)+(x)	Rs
(xii)Less : Tax deducted at source (xiii)Less: Tax paid	Rs
(xiv) Less:* Tax deferred/ Tax remitted	Rs
during the period	Rs
(xv)Less: Interest paid	
	Rs
*Amount Due/ paid in excess:	
(xi)-(xii)-(xii)-(xiv)-(xv)	Rs

Now, *you are hereby directed to pa	ay the sum of Rs (in figures)
Rupees	(in words) as shown above into the appropriate
Government Treasury on or before	(date) and to produce the receipt in proof of the
payment before the undersigned not later the	an(date), failing which the said sum of
Rs (in figures) Rupees	(in words) shall
be recoverable from you in accordance with	the provisions of sub-section (1) of section 55.

* you are hereby informed that out of the excess payment(as per details below) amounting to Rs......(in figures)Rupees.....(in words) has been adjusted against arrears of net tax or any other tax, penalty or interest for the periods as mentioned below:

Sl. No.	Period of assessment of tax/ imposition of penalty/	Amount adjusted against
	determination of interest	arrear (Rs.)
		· · ·
1		
1.		
2.		
3.		
	Total:	

After the aforesaid adjustment there still remains Rs.(figures)

Rupees.....(in words) refundable to you for which a refund adjustment order is enclosed .

* you are hereby informed that the amount of tax deferred /exempted/remitted and amount of input tax credit accumulated during the period is as follows:

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 118(1)(c)
Turnover of sales			
5% of net tax i.e. Output tax payable during the period.	Not applicable		

100% of net tax i.e. output tax to		
be *deferred /95% of net tax i.e.		
output tax to be		
*remitted/exempted during the		
period.		
Input tax credit/rebate accumulated		
during the period		

Signature.....

Date

Designation......* Charge/ Section

* Strike out whichever is not applicable.