

FORM 30

Notice under sub-section (2) of section 48.

[See sub-rule (1) of rule 90]

To

.....(name of the casual dealer)

.....(address)

*WHEREAS it has come to my notice that you have *brought goods into West Bengal/and sold such goods in West Bengal and that you are liable to pay tax under clause(a) of section 15 of the West Bengal Value Added Tax Act, 2003 and that you have failed to furnish statements and documents as referred to in section 30F;

*WHEREAS it has come to my notice that you have purchased goods in West Bengal and that you are liable to pay tax under clause (b) of section 15 of the West Bengal Value Added Tax Act, 2003 and that you have failed to furnish statements and documents as referred to in section 30F;

* WHEREAS upon verification of the statement and documents as referred to in section 30F, I am not satisfied that the statement and documents furnished by you are correct and complete;

And whereas it appears to me to be necessary to make an assessment under sub-section (2) of section 48 of the West Bengal Value Added Sales Tax Act, 2003, in respect of thereturn period;

You are hereby directed to attend in person or by an agent at _____ (place) on _____ (date) at _____(time) and there to furnish, or there cause to be furnished and to explain, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof. You are also directed to furnish on the aforesaid date a statement of purchases and sales made during the period referred to above, duly supported by original tax invoices, invoices, bills , cash memo.

In the event of your failure to comply with this notice, I shall assess under sub-section (2) of section 48 of the West Bengal Value Added Sales Tax Act, 2003, to the best of my judgement, without further reference to you.

Date :

Signature.....

Designation.....

* Strike out whichever is not applicable