

FORM 31

Notice of demand of tax assessed under sub- section (2) of section 48, of the West Bengal Value Added Tax Act, 2003 [See sub-rule (3) of rule 75]

To

.....(Name of the Casual dealer)
.....(Address)

\*In continuation of notice in Form 30 under sub-section (2) of section 48 of the West Bengal Value Added Tax Act, 2003, issued to you on the ...day of ..... 20...., you are hereby informed that –

1. Your total sales for the period from ..... to ..... has been assessed at Rs. .... (Rupees.....) and accordingly tax under section 15(a) amounting to Rs. .... (Rupees ..... ..) is payable thereon.

2. Your purchases for the period from ..... to ..... has been assessed at Rs. .... (Rupees.....) and accordingly tax under section 15(b) amounting to Rs. .... (Rupees ..... ..) is payable thereon.

- 3.(i) Tax payable under section 15(a) Rs.....
(ii) Tax payable under section 15(b) Rs. ....

Total Tax Payable Rs .....
Less: Tax paid Rs. ....
Balance tax due Rs. ....

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

Date ..... Signature.....

Designation.....
\* Charge/ Section .....

\* Strike out whichever is not applicable.