

FORM NO. 4
EXPENDITURE TAX
[See rule 6]

Notice of demand under section 20 of the Expenditure-tax Act, 1987

Status

P.A. No

To

This is to give you notice that for the assessment year _____ a sum of Rs _____ has been determined to be payable by you as under :-

Tax on chargeable expenditure	Rs.	
Tax paid under section 7(2)	Rs.	
Balance payable	Rs.	

2. The amount should be paid to the Manager, State Bank of India/Reserve Bank of India/authorised bank at _____ within 35 days/_____ days of the service of this notice. The previous approval of the Deputy Commissioner has been obtained for allowing a period of less than 35 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
3. If you do not pay the amount within the period specified above, you will be liable to pay simple interest at the rate of fifteen per cent per annum from the date commencing after the end of the period aforesaid in accordance with section 220(2) of the Income-tax Act, 1961, as applied to expenditure-tax by section 24 of the Expenditure-tax Act, 1987.
4. If you do not pay the amount of tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221 of the Income-tax Act, 1961, as applied to expenditure-tax by section 24 of the Expenditure-tax Act, 1987.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 227, 229, 231, 232 and the Second Schedule and the Third Schedule to the Income-tax Act, 1961, as applied to expenditure-tax by section 24 of the Expenditure-tax Act, 1987.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under section 22 of the Expenditure-tax Act, 1987, to the Commissioner of Income-tax (Appeals _____ within thirty days of the receipt of this notice in Form No. 5 duly verified as laid down in that Form.

Place

Assessing Officer

Date

Address

Notes :

1. If you wish to pay the amount by cheque, the cheque should be drawn in favour of the manager, State Bank of India/Reserve Bank of India/Authorised Bank.
2. If you intend to seek extension of time for payment of the amount or propose to make the payment by instalments, the application for such extension or, as the case may be, permission to pay by instalments, should be made to the Assessing Officer before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of section 220(3) of the Income-tax Act, 1961, applied to expenditure-tax by section 24 of the Expenditure-tax Act, 1987.
3. Delete the inappropriate words.