

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-19**  
**[See Rule 19]**

**NOTICE FOR CURING OF DEFECT (S) IN RETURN**

To, \_\_\_\_\_  
\_\_\_\_\_

Subject : Tax return for the Month/Quarter ending-----

Whereas, on scrutiny of the return filed for the period from \_\_\_\_\_ to \_\_\_\_\_ reveals the following arithmetical mistakes apparent on the face of such return.

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_

Please confirm the mistakes, as pointed out above and indicate the correct position. The mistakes as pointed out above are reconciled as under;

- (i)
- (ii)
- (iii)

Please confirm whether the reconciliation made is correct or otherwise. If you do not agree with the reconciliation;

Please indicate the correct position along with reasons for occurrence of such mistake (s), within seven days from the date of receipt of this notice;

**Or**

The mistakes as pointed above could not be reconciled by the undersigned;

You are hereby instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistakes within thirty days from the date of receipt of the notice and to make payment of the extra amount of tax along with interest as per provisions of the Act within thirty days from the receipt of this notice and submit the correct and complete return in the office of the undersigned on or before \_\_\_\_\_ with the evidence of payment of the extra amount of tax and interest.

In case of your failure to comply with the terms of this notice on before the date specified above, actions as per provisions of the Act will follow:

Prescribed Authority