

Form N-V
Notice of hearing under section 31 of the
Bihar Value Added Tax Ordinance, 2005
[See rule 22(9)]

No.

Date

Office of the of Commercial Taxes Circle
To,

M/s

Taxpayer Identification Number

Whereas reasonable grounds exist to believe that:

- (a) Sales or purchases of goods liable to tax under this Ordinance has been under-assessed or has escaped assessment;
- (b) Sales or purchases of goods liable to tax under this Ordinance has been assessed to tax at a lower rate;
- (c) Deductions from Turnover have been wrongly made;
- (d) Input tax credit has incorrectly been claimed;
- (e) Correct tax liability has not been disclosed;
- (f) Fact leading to any reduction in the tax payable has been concealed or omitted;
- (g) Incomplete returns for the year have knowingly been furnished;
- (h) Goods at a higher price than shown in the books of accounts have actually been sold;
- (i) Books of accounts in accordance with the provisions of section 52 have not been maintained resulting in reduction of tax liability;
- (j) Accounts are incorrect, incomplete or unreliable and do not reflect true state of affairs of your business.

I, therefore, propose to assess/re-assess the amount of tax due from you and for that purpose I hereby require you to attend in person or through an authorised representative to produce or to cause to be produced accounts, registers, documents and other evidence mentioned hereunder at the following place and time, according to the provisions of section 31 of the Ordinance.

Date

Signature

Place

Designation

Seal of the Office

Note: Failure on the part of the dealer to comply with the terms of this notice entails exparte orders without any further hearing to the dealer.
