

FORM 28

[see rule 30(1)]

**Notice under section 19(4), 21(5), 21(6), 22 and 54 of the Chhattisgarh Value Added Tax Act.
2005**

To,

(Name) Shri) _____
(Address) _____
(Registration No.) _____

Whereas,

*You have failed to furnish return (s) as required by notice in that behalf served on you under section 19(1) and have thereby rendered yourself liable to pay interest/ penalty under section 19(4).

O R

*You being a registered dealer have failed without any sufficient cause to furnish return (s) in time for the period (s) from _____ to _____ and have thereby rendered yourself liable under section 19(4) to pay interest / penalty.

O R

*You being a registered dealer have failed to furnish return (s) and/ or the statement in form 18 in time for the period (s) from _____ to _____ and have thereby rendered yourself liable under section 21(5) to be assessed to the best of judgment.

O R

You being a registered dealer have not maintained any accounts or have not employed any regular method of accounting or the accounts maintained by you are not in accordance with the provisions of sub-section (1) of section 41 the method employed is such that no proper assessment can be made and have thereby rendered yourself liable under section 21 (5) to be assessed to the best of judgement.

O R

*You being a registered dealer have knowingly furnished incomplete or incorrect return (s) from _____ to _____ and have thereby rendered yourself liable under section 21(5) to be assessed to the best of judgement.

O R

*You being a dealer liable to pay the tax under section 5 in respect of the period (s) from _____ to _____ have failed to apply for registration and thereby rendered yourself liable to be assessed to the best of judgment and penalty under section 21(6).

O R

* I have reason to believe that during the period(s) from _____ to _____ you have been *under-assessed /*your turnover* /has escaped assessment/*has been assessed at a lower rate*/deduction there from has wrongly been allowed /* input tax rebate has wrongly been allowed in the assessment order, you have to be assessed */ re-assessed in consequence of the judgment of _____, thereby rendering yourself liable for reassessment and penalty under section 22.

Here state reasons _____

O R

*I am satisfied that you have concealed your turnover or the aggregate of purchase prices in respect of goods worth Rs._____/you have furnished false particulars of your sales and purchases in your return (s) /*you have furnished a false return for the period from_____ to_____ and have thereby rendered yourself liable to be assessed under section 21(5) to the best of judgement and to penalty under section 54.

NOW, THEREFORE, you are hereby called upon to show cause on_____ why you should not be so assessed/*re-assessed to the best of judgement / why a penalty should not be imposed upon you.

Further, you are hereby directed to attend in person or by a person authorised by you in writing under sub-section (1) of section 24 before me for being heard in this regard and to produce or cause to be produced your books of accounts and the documents in respect of the above period and any evidence on which you rely in support of your objection at _____(place)_____(time) on _____ (date).

Seal _____
Date (Signed)_____
Designation_____

Note:- Strike out whichever is not applicable.