

FORM VAT- XXIX

[See rule 67 of the Himachal Pradesh Value Added Tax Rules, 2005]

NOTICE UNDER SECTION 21 AND 32 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.

Case No. Dated

Circle District

To

TIN

Whereas –

- (a) You, a dealer registered under TIN _____ of _____ District have not furnished return of the year/quarter/month ending the _____ day of _____ 200.
- (b) I am not satisfied that the return filed by you for the year/ quarter/ month ending the _____ day of _____ is correct and complete/ your case has been selected for scrutiny under rule 66 of the Himachal Pradesh Value Added Tax Rules, 2005 and it appears to me to be necessary to make an assessment under sub-section (3) of section 21 of the Himachal Pradesh Value Added Tax Act, 2005, in respect of the above mentioned period.
- (c) I am satisfied on information which has come into my possession that you have been liable to pay tax under Himachal Pradesh Value Added Tax Act, 2005, in respect of the period commencing on _____ and ending with _____ but that you have wilfully failed to apply for registration under section 14 of the said Act and it appears to me to be necessary to make an assessment under sub-section (7) of section 21 of the said Act, in respect of the above mentioned period and all subsequent periods.

You are hereby directed to attend in person or by a agent at (Place) _____ on (date) _____ at (time) _____ and thereto produce or cause thereto be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof and to show cause on that date as to why a penalty not less than fifteen per centum but not exceeding one-and-a-half time the amount of value added tax or tax should not be imposed upon you under sub-section (7) of section 21 of the said Act.

In the event of you failure to comply with this notice, I shall proceed to assess under section 21 of the Himachal Pradesh Value Added Tax Act, 2005, to the best of my judgement without further reference to you.

(Signature _____
Assessing Authority,
_____ District.

(Seal of Assessing Authority).

Dated _____

Particulars of accounts and documents required.

(1)	(3)
(2)	(4)

Failure without sufficient cause to submit a return as required by sub-section (2) and (3) of section 12 or submission of a false return renders a dealer liable to prosecution under section 35 of the Act.