

**THE MEGHALAYA VALUE ADDED TAX RULES, 2005**

**FORM – 21**

**(See Rule – 35)**

**Notice calling for accounts and other documents under Section 55 of the Meghalaya Value Added Tax Act, 2003.**

*I desire to satisfy myself that the ..... accounts maintained by you for the period ..... are true and correct or are in accordance with the Rules;*

*You are hereby requested to appear in person before me/or arrange to represent you before me by a legal practitioner or duly authorized Accountant or Sales Tax Practitioner at your business premises/office(place) ..... at (Time) ..... on ..... and to produce the following document before me.*

- (1) All your account books, vouchers, bills, declaration, way bills and delivery notes relating to stocks, deliveries, purchases, output and sales of goods.*
- (2) Any other document containing information relating to your business.*
- (3) Documents mentioned in items (1) and (2) above relating to sales or purchases effected by you in the course of inter-State trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India.*

*You are also informed that failure to comply with the terms of this Notice is an offence punishable under sub-section (5) of Section 55 of the Act.*

***Assessing Authority***

*Note: Strike out whichever is not applicable.*

*Date \_\_\_\_\_*

\*\*\*\*\*