

THE MEGHALAYA VALUE ADDED TAX RULES, 2005

FORM – 23

(See Rule – 37)

Notice of assessment for failure by a dealer to get himself registered

To,

Whereas you have failed to get yourself registered inspite of having liability and whereas it has become necessary to make an assessment for the tax period _____ on you as per provisions of Section 56 of the Act, you are hereby allowed an opportunity of being heard.

Whereas it has been proposed to make a best-judgment assessment determining taxable turnover for the tax period at Rs.

You may appear before the undersigned in his office at on at A.M./P.M. and produce or cause to be produced all material evidence in your defence.

Failure to comply will lead to an assessment of tax, interest and penalty to the best of my judgment.

Assessing Authority