

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

**FORM - 53**

**(See Rule - 70)**

**Notice against forfeiture of un-authorized collection of tax**

To,

\_\_\_\_\_

\_\_\_\_\_

*Subject: Show cause notice against forfeiture of tax collected un-authorizedly under the Meghalaya Value Added Tax Act, 2003.*

- (1) Whereas it appears to me that you have collected tax on the Sales of goods at a rate higher than the rate prescribed under the Act as aforesaid and thus, you have acted in contravention of provision of sub-section (2) of Section 61 of the Act.*
- (2) Whereas you have collected tax on your sales/supplies although you are not a register dealer under the Act.*
- (3) Whereas you have collected tax on your sales/supplies although you are a dealer opting for payment of composite tax under Section 17.*

*You are therefore, hereby asked to show cause in writing by appearing before the undersigned at his office at \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_ A.M./P.M. as to why the excess tax collected amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only/tax collected un-authorizedly amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only shall not be forfeited in favour of the Government.*

*In case of your failure to comply with the terms of this notice, actions contemplated above will be taken without further reference to you which may please be noted.*

*This is issued under my hand and seal on this day, the \_\_\_\_\_, 200--.*

Date:

Place:

Assessing Authority