THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 25

Notice under section 46 read with section 66 of the West Bengal Value Added Tax Act, 2003

[See Sub-rule (1) of rule 56]

То
(Name of the dealer)
(Address)
(Registration Certificate No.)
Whereas- *(a) You, a registered dealer have not furnished return for the period commencing on;
*(b) You, a registered dealer have furnished return without paying net tax or interest for the tax period(month) within the prescribed date or within such date as extended by the Commissioner;
*(c) You, a registered dealer have failed to make payment of the amount of net tax in deficit by the date specified in the notice issued under sub-section (2) of section 41;
*(d) Upon verification of return under sub-section (1) of section 42 of return, or upon enquiry, or upon information received under section 43, or otherwise, I am not satisfied that the return filed by you for the period commencing on
*(e) upon search or seizure of the account, registers or documents, or of goods, I have reasons to believe that with a view to evading or avoiding payment of tax,-
(i) You have not shown some turnover of sales /purchases in the return/returns furnished by you under sub-section (1) of section 32 in respect of the period commencing on
*(f) Refund has been made to you under clause (a) of section 61;
*(g) You have brought to the notice of the Commissioner on
*(h) You have brought to the notice of the Commissioner that excess amount of input tax credit amounting to Rs

The West Bengal Value Added Tax Rules, 2005

accumulated during the year has remained unadjusted at the end of the next year i.e and you want refund of the same;
*(i) You have closed your business;
*(j) I find it fit and proper for the following reason:
*And whereas it appears to me to be necessary to make an assessment under section 46 of the West Bengal Value Added Tax Act, 2003, in respect of thereturn period; You are hereby directed to attend in person or by an agent at (place) on (date) at (time) and there to furnish, or there cause to be furnished and to explain, 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 to show cause on that date and at that time in addition to the amount of tax to be assessed on you for period
Date:
Signature
Designation
Particulars of account registers and documents including those in the form of electronic records required for the period commencing on
1 Cash Book

- 2. Bank Pass Book.
- 3. General Ledger, Personal Ledger, Journals.
- 4. Trial balance, Trading Account, Profit and Loss Account and Balance Sheet.
- 5. Original tax invoices, invoices, bills or cash memo received on purchases.
- 6. Registers in support of sales and purchases made within and outside West Bengal.
- 7. Counterfoil or copies of tax invoices issued.
- 8. Transport documents as proof of inter-state sales/Stock or branch transfer outside West Bengal/Export.
- 9. Any other documents necessary to prove correctness of turnover of sale, purchase and claim for input tax credit, refund.
- 10. All export documents.
- * Strike out whichever is not applicable.