

**FORM 4**

**Notice calling for objection against imposition of penalty under sub-section (4) of section 23 or sub-section (2) of section 25 or sub-section (5) of section 40 or sub-section (1) of section 30C or sub-section (4) of section 39 or section 101 of the West Bengal Value Added Tax Act, 2003.**

[See \*sub-rule (1) of rule 8 / sub-rule (1) of rule 18 / sub-rule (1) of rule 49 / sub-rule (1) of rule 133 / sub-rule (1) of rule 134/ sub-rule (1) of rule 136 ]

To

.....  
(Dealer)/(Transporter, Carrier or Transporting Agent) / (organiser)/ (person)

.....  
(Address)

Whereas it appears to me-

\* (a) that you have failed to get yourself registered in accordance with the provisions of sub-section (1) of section 23 and whereas it is necessary to impose upon you penalty under sub-section (4) of section 23;

\* (b) that you have failed to get yourself enrolled in accordance with the provisions of sub-section (1) of section 25 and whereas it is necessary to impose upon you penalty under sub-section (2) of section 25;

\* (c) that you-

\* (i) have failed to deduct the amount of tax at source in respect of the sum being paid in respect of works contract in accordance with the provisions of sub-section (1) of section 40 or;

\* (ii) have failed to deposit or transfer the amount so deducted in accordance with the provisions of sub-section (2) of section 40 or;

\* (iii) failed to issue a certificate to such dealer confirming deposit of such sum into an appropriate Government Treasury and send a copy thereof to the Commissioner and thereby contravened the provisions of sub-section (3) of section 40; and whereas it is necessary to impose upon you penalty under sub-section (5) of section 40;

\* (d) that you have failed to furnish information as required under section 30B or have furnished incorrect information in the statement furnished under section 30B and whereas it is necessary to impose upon you penalty under sub-section (1) of section 30C;

\* (e) that you have failed to deposit in accordance with the provisions of sub-section (2) of section 39 the amount collected by you in contravention of the provisions of sub-section (1) and whereas it is necessary to impose upon you penalty under sub-section (4) of the said section;

\* (f) that you have failed to obtain a permit under sub-section 100 for organising any exhibition-cum-sale and whereas it is necessary to impose upon you penalty under sub-section (1) of section 101.

You are hereby directed to appear before me either in person or by an agent at .....(place) on .....(date) at .....(time) and to show cause why a penalty not exceeding Rs.....(in figures)/ Rupees .....(in words) shall not be levied on you under \*sub-section (4) of section 23/sub-section (2) of section 25/ sub-section (5) of section 40 / sub-section (1) of section 30C / sub-section (4) of section 39 / section 101.

In the event of your failure to comply with this notice, it shall be presumed that you have nothing to say in this connection and, the penalty as indicated above shall be imposed without further reference to you.

Signature.....

Designation.....

\*Section/Charge.....

\* Strike out whichever is not applicable.