

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 60

Notice calling for objection against imposition of penalty under section 77 of the West Bengal Value Added Tax Act, 2003.

[See sub-rule (1) of rule 125]

To

.....(Name of the transporter carrier or transporting agent or any other person from whom the goods are seized/owner of seized goods)

.....(Address of the aforesaid the transporter carrier or transporting agent or any other person /owner of seized goods)

*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in rule *99/100/101/102/103/104 of the West Bengal Value Added Tax Rules, 2005 while transporting consignment of goods particulars whereof are given below, despatched from.....(name of the place outside West Bengal) *from/ across or beyond(name of the *railway station/steamer station/post-office/port/airport/checkpost/place)and thereby contravened the provisions of section 73 of the West Bengal Value Added Tax Act, 2003;

*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in rule 107of the West Bengal Value Added Tax Rules, 2005 while transporting consignment of goods particulars whereof are given below, despatched from.....(name of the place) to(name of the place), and thereby contravened the provisions of section 73 of the West Bengal Value Added Tax Act, 2003;

*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in rule 108 of the West Bengal Value Added Tax Rules, 2005 while transporting consignment of goods particulars whereof are given below, despatched from.....(name of the place within West Bengal) and bound for(name of the place outside West Bengal) and thereby contravened the provisions of section 81 of the West Bengal Value Added Tax Act, 2003;

And whereas the goods particulars whereof are given below, have been seized under section 76 And whereas sub-section (1) of section 77 provides for imposition of penalty on you in accordance with the provisions contained therein;

And whereas it is necessary to determine the value of seized goods for imposition of penalty ;

You are hereby directed to attend in person or by an agent at(place) on(date) at(time) and to show cause why a penalty as aforesaid shall not be levied on you and produce or cause to be produced such documents as you may rely on in case you deny your contravention of *section 73/section 81 and prefer your objection to seizure under section 76;

You are also directed to produce or cause to be produced on the said date, time and place all the relevant documents and catalogue of the manufacturer or distributor of goods seized showing retail price thereof in West Bengal for the purpose of examination and determination of the value of each item of seized goods.

In the event of your failure to comply with this notice, the value of each item of the seized goods shall be determined, and the penalty under sub-section (1) of section 77 of the said Act shall be imposed on you, to the best of my judgement without further reference to you.

Date:

Signature.....

(Prescribed Authority)

Designation.....

Particulars of goods referred to above:

1. Date of seizure:
2. Place of seizure:
3. Description and quantity of goods seized:
4. Other particulars, if any:

* Strike out whichever is not applicable.
