

FORM 62

Notice calling for objection against imposition of penalty under section 78 and section 79 of the West Bengal Value Added Tax Act, 2003.

[See sub-rule (1) of rule 126, sub-rule (1) of rule 127]

To

.....(Name of the transporter carrier or transporting agent or any other person)
.....(Address of the aforesaid transporter carrier or transporting agent or any other person)

*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in the *second proviso to sub-section(1) of section 76 / first proviso to sub- section(2) of section 76 of the West Bengal Value Added Tax Act, 2003, as you have *wholly/ partly delivered the goods given at your option to any person including consignee or owner of the seized goods or have disposed of the seized goods without any prior permission of the undersigned;

* Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in the section 73 and the goods are not available for seizure under sub- section(1) of section 76 of the West Bengal Value Added Tax Act, 2003,

And whereas section *78/ section79 provides for imposition of penalty on you in accordance with the provisions contained therein;

And whereas it is necessary to determine the market value of seized goods for imposition of penalty under section 78;

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 that you have contravened the provisions of the *second proviso to sub-section(1) of section 76 / first proviso to sub- section(2) of section 76/ section 73 and sub-section (1) of section 76 of the said Act and prefer your objection to the imposition of penalty.

In the event of your failure to comply with this notice, the market value of the seized goods shall be determined, and the penalty under section *78/ section79 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. Seizure case No. date.....
4. Other particulars, if any:

* Strike out whichever is not applicable.