

**FORM 68**

**Form of Memorandum of Appeal under section 84/ application for revision under section 86/ section 87/ application for review under section 88 of The West Bengal Value Added Tax Act ,2003.**  
[see rule 138, rule 144, rule 148, rule 156,rule 161 ]

The ..... day of ..... , 20.....

To  
The .....

.....

The applicant sheweth as follows:

1. Period of assessment	
2. Date of *order appealed against/ against which the application is made	
3. Name and designation of the officer who passed the order	
4. Trade name of the applicant	
5. Certificate of registration No. under the Value Added Tax Act,2003	
6. Address of the principal place of business.	

7. Under the West Bengal Value Added Tax Act, 2003,

(A). Your applicant has been assessed under \*section 45/ section 46 / section 48(1)/ section 48(2) —

AMOUNT (Rs.)

a. (i) For a sale price/ turnover of sales of :	
(ii) Tax payable under section 16 on a(i) :	
b. (i) For a purchases/turnover of purchases of :	
(ii) Tax payable under section 17 on b(i) :	
c. (i) For a taxable contractual Transfer Price of :	
(ii) Tax payable under section 18 on c(i) :	
d. Input tax credit or input tax rebate allowed :	
e. Under section *50 / section 51 determining / re-determining interest payable for the period mentioned above as :	
f. Under section *45(2)/46(2) imposing penalty of :	

(B) Your applicant's admitted amount is given hereunder:

AMOUNT (Rs.)

a. (i) *Sale price/Turnover of sales :	
(ii) Tax payable under section 16 on a(i) :	
b. (i) *Purchases/Turnover of purchases :	
(ii) Tax payable under section 17 on b(i) :	
c. (i) Taxable contractual Transfer Price :	
(ii) Tax payable under section 18 on c(i) :	
d. Input tax credit or input tax rebate :	
e. Interest determined / re-determined section* 50 / section 51 :	
f. Penalty imposed under section *45(2)/46(2) :	

(C)Your applicant's disputed amount is given hereunder:

AMOUNT (Rs.)

a. (i) *Sale price/Turnover of sales of :	
(ii)Tax payable under section16 on a(i) :	
b. (i) *Purchases/Turnover of purchases of :	
(ii) Tax payable under section17 on b(i) :	
c. (i) Taxable contractual Transfer Price of:	
(ii) Tax payable under section 18 on c(i) :	
d. Input tax credit or input tax rebate :	
e. Interest determined / re-determined section *50 / section 51 :	
f. Penalty imposed under section *45(2)/46(2) :	

8. (A). The order other than an order of assessment against which the instant application is made involving the amount, if any, in respect of:

AMOUNT (Rs.)

a. Penalty imposed under section 23(4)/section25(2)/section 27E/ section30C/ section 30E/section39(4)/ section40(5)/ section65/ section77/ section78/section 79/ section 80(5) /section 96(1)/ section 101(1)/ section 117 :	
b. Security imposed under section 26/section 80(3) proviso :	
c. Audit under section 43 :	
d ..... under any other provisions of the Act :	

(B)Amount admitted in respect of (A) above :

AMOUNT (Rs.)

a. Penalty imposed under section 23(4)/section25(2)/section 27E/ section30C/ section 30E/section39(4)/ section40(5)/ section65/ section77/ section78/section 79/ section 80(5) /section 96(1)/ section 101(1)/ section 117 :	
b. Security imposed under section 26/section 80(3) proviso :	
c. Audit under section 43 :	
d ..... under any other provisions of the Act :	

(C) Amount in dispute in respect of (A):

AMOUNT (Rs.)

a. Penalty imposed under section 23(4)/section25(2)/section 27E/ section30C/ section 30E/section39(4)/ section40(5)/ section65/ section77/ section78/section 79/ section 80(5) /section 96(1)/ section 101(1)/ section 117:	
b. Security imposed under section 26/section 80(3) proviso :	
c. Audit under section 43 :	
d ..... under any other provisions of the Act :	

9. A copy of the notice of demand issued under section 45/section 46 / section 48(1)/ section 48(2) / section 50 / section 51/section 23(4)/section25(2)/section 27E/section30C/ section 30E/section39(4)/ section40(5)/ section65/ section77/ section78/section 79/ section80(5)/section 96(1)/ section 101(1)/ section 117and received on \_\_/\_\_/\_\_(date) is attached hereto.

10. A copy of the order, \*appealed against/against which the instant application is made, was received on \_\_/\_\_/\_\_(date) and a copy of the same is attached hereto.

11. Your applicant has paid-

A. Before the order mentioned in (10) is passed				B. After the order mentioned in (10) is passed			
	Challan no.	Amount	Dated		Challan no	Amount.	Dated
Tax				Tax			
Interest				Interest			
Penalty				Penalty			
security				security			

12. Being aggrieved by the aforementioned order of \_\_\_\_\_ dated \_\_\_\_\_ your applicant begs to prefer this \*appeal/revision/review petition on the following grounds.

**GROUND**

(Here enter the grounds on which you rely for the purpose of this \*appeal /revision/review petition)

- a.
- b.
- c.

Your applicant, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax and interest under the Act or that the assessment made may be cancelled and/or remanded to.....for reassessment or that the order of the .....imposing penalty may be set aside and that he may be granted such relief or relief's as may be deemed just and proper.

**Verification**

I,..... the applicant, do hereby declare that the all tax , interest and penalty/security/reverse credit admitted to be due in respect of the order of assessment/imposition of penalty/ imposition of security/audit /any other order appealed against/against which this application for revision /review has been paid as shown in (10)(B), and that what is stated herein is true to the best of my knowledge and belief.

Signature\_\_\_\_\_

Name of the applicant\_\_\_\_\_

Status\_\_\_\_\_

[To be signed by the applicant dealer or casual dealer or by an agent duly authorised in writing in this behalf by such dealer.]

\* Strike out whichever is not applicable