

## Form FU-05

(See Rule 53 of the Arunachal Pradesh Goods Tax Rules, 2005)

Reference No \_\_\_\_\_

Date \_\_\_\_\_

Address for Services

(if different from the address of principal  
place of business)

To

\_\_\_\_\_ (Name of the person)

\_\_\_\_\_ (Address of the person)

\_\_\_\_\_ (Registration Number of the person, if any)

### Notice for special mode of recovery

Whereas a sum of Rs. .... on account of tax due and/or penalty imposed or interest payable under the Arunachal Pradesh Goods Tax Act, 2005 payable by \_\_\_\_\_ ( Name, registration number and address of dealer ) who has failed to make payment of such amount; and

Whereas money is due or may become due to the said dealer from you; or you hold or may subsequently hold money for/or on account of the said dealer;

You are hereby required under section 47 of the Arunachal Pradesh Goods Tax Act, 2005, to pay into the Government Treasury the amount due from you to, or held by you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which has become due from you to the said dealer up to the amount of arrears still remaining unpaid, forthwith on the money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 47 (3) of the Arunachal Pradesh Goods Tax Act, 2005 to have been made under the authority of the dealer and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice, you will be personally liable to the Commissioner under section 47 (4) of the Arunachal Pradesh Goods Tax Act, 2005 to the extent of the liability discharged, or to the extent of the liability of the dealer for tax and penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Commissioner as mentioned above, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 47 (6) of the Arunachal Pradesh Goods Tax Act, 2005.

Necessary challan for depositing the money to the credit of Government Treasury is enclosed herewith.

A copy of this notice is being sent to the dealer.

(Signature)

(Designation)

(Place)

(Date)

Department of Goods Tax

**CC:** A copy of the notice to be given to the Dealer.

**Note:** Please write your RC No. while communicating with the Arunachal Pradesh Goods Tax Department in this matter or in any other matter whatsoever.

2. You have a right to object against this Order Under Section 75.