

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-22
[See Rule 24]

NOTICE UNDER SECTION 38 OF THE ASSAM VALUE ADDED TAX ACT, 2003

To

Name Shri/M/s _____

Address _____

TIN No. _____

Whereas, I am satisfied on the basis of information which has come into my possession that you have been liable to payment of tax under the Assam Value Added Tax Act, 2003 in respect of the period commencing on _____ and ending with _____ but have failed to apply for registration, thus, you have rendered yourself liable to be assessed to tax for the aforesaid period and also liable to imposition of a penalty under section 26 of the Assam Value Added Tax Act, 2003

So, you are hereby requested to -

(i) appear in person or through an authorized agent;

(ii) produce evidence or have it produced in support of the returns ;

(iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to furnish under the Assam Value added Tax Act, 2003 or the rules made thereunder relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns filed by you or any objection which you may wish to raise in relation to these proceedings at _____ (Place) _____ (time) _____ (Date)

2. Please take notice that in the event of your failure without sufficient cause to comply with this notice, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Signature _____

Prescribed Authority

Circle _____

Seal of Prescribed Authority

District _____