

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-23
[See Rule 25]

NOTICE UNDER SECTION 40 OF THE ASSAM VALUE ADDED TAX ACT, 2003

To

Name Shri / M/s _____

Address _____

TIN No. _____

Whereas, in consequence of information (summary enclosed) in my possession, I have reason to believe that the turnover of your business assessable to tax for the assessment period from _____ to _____

(a) has escaped assessment;

(b) has been under assessed; or

(c) has been assessed at a rate lower than the rate at which it is assessable; or

(d) has wrongly been allowed any deduction therefrom to you in excess of the amount admissible; or

(e) has wrongly been allowed any input tax therein.

Gist of the order proposed _____

I, therefore, propose to re-assess you for the aforesaid period under section 40 of the Act.

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 _____