

FORM 38

[see rule 43(1)]

Notice under sub-section (3) of section 26 of the Chhattisgarh Value Added Tax Act, 2005.

To,

(Name) _____

(Address) _____

(R.C.No.) _____

Whereas, you being a registered dealer have failed to furnish the return as required by sub-section (1) of section 19 and have failed to pay the tax in accordance with the provisions of sub-section (2) of section 25 for the period from _____ to _____ by the due date and thus, the tax payable for the said period has become payable, under sub-section (1) of section 26 in advance of an assessment which may be made under section 21.

And whereas, the amount of tax payable in advance under sub-section (1) of section 26 has been computed by the undersigned at Rs. (in words) _____ only) in accordance with the provisions of clause (a)/*(b)/*(c) of sub-section (2) of the said section.

Now, therefore, you are hereby directed to pay the sum of Rs. _____ (in words) Rs. _____ on account of tax payable in advance of an assessment which may be made under section 21 into the Government Treasury at _____ before the expiry of seven days from the date of receipt of this notice and to produce the receipt in proof of the payment before the undersigned within three days thereafter failing which the said sum of Rs. _____ (in words) Rs. _____ only) shall be recovered from you as an arrear of land revenue.

2. Please take notice that if you now furnish the return for the aforesaid period and pay the amount of tax for the said period according to such return into Government Treasury at _____ before the time mentioned in paragraph 1 of this notice and produce the receipt in proof of the payment before the undersigned before the time mentioned in paragraph 1 above or if you prove to the satisfaction of the undersigned within seven days of the receipt of the notice that the return for the above said period has already been furnished by you this notice shall stand cancelled.

Seal
dated _____

Signature _____
Designation _____

*Strike whichever is not applicable.