

FORM VAT – VIII

(See Rule 27/28)

Notice under section 29/30/32 of the Goa Value Added Tax Act, 2005(Act 9 of 2005).

No.....

To,

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Whereas;

(a) The return(s) filed by you for the period fromtohas/have been selected for detailed assessment under sub-section (1) of section 29 of the Goa Value Added Tax, 2005 and it has become necessary to verify and ascertain the correctness of the said returns;

or

(b) You, being a registered dealer, have failed to furnish the return(s)as required under section 24 of the Act for the period fromtoand have thereby rendered yourself liable to be assessed to the best of my judgment under clause(a) of sub-section (2) of section 29 of the Goa Value Added Tax Act, 2005;

or

(c) I desire to satisfy myself that the returns of sales furnished by you in respect of the period from..... to.....are correct and complete and it appears to me to be necessary to make an assessment of tax under clause(b) of sub-section (2) of section 29 of the Act;

or

(d) You, being a registered dealer have applied for cancellation of registration certificate w.e.f.....on the ground of closure or stoppage of your business and it has become necessary to make an assessment under second proviso to sub-section (1) of section 29 of the Act, in respect of the period fromto

or

(e) I am satisfied on the basis of information which has come into my possession that you have been liable for payment of tax under the Goa Value Added Tax Act, 2005 in respect of the period commencing onand endingbut have failed to apply for registration. Thus, you have rendered yourself liable to be assessed to tax for the aforesaid period.

You are, therefore, hereby required to-

- (i) appear in person or through an authorized representative at.....(place).....(date)..... (time) and
- (ii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain under the Goa Value Added Tax Act, 2005 or the rules made thereunder relating to aforesaid period alongwith 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.

2. You are also required to show cause on or before the aforesaid date, as to why a penalty as laid down under section 54,55, 57,58 & 59 of the Act, 2005, as the case may be, in respect of the period fromtoshould not be levied against you.

Place:

Date:

Signature.....

Appropriate Assessing Authority

(Seal of Appropriate Assessing Authority)