

**FORM VAT- XXXX**

**[See rule 80(1) of the Himachal Pradesh Value Added Tax Rules, 2005]**

Notice under section 46 of the Himachal Pradesh Value Added Tax Act, 2005

**BEFORE COMMISSIONER: UNDER THE HIMACHAL PRADESH  
VALUE ADDED TAX ACT, 2005**

Case No.  Year

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

Whereas: --

- (a) you are a dealer un-registered/ registered under the Himachal Pradesh Value Added Tax Act, 2005;
- (b) The proceedings relating to the period/case \_\_\_\_\_ which are pending/which have been disposed of by the Assessing Authority \_\_\_\_\_ .district/ by \_\_\_\_\_ .(Designation of any other officer) and such authority/officer has made the order dated \_\_\_\_\_ therein.
- (c) In order to satisfy myself as to legality and propriety of the aforesaid proceedings/the aforesaid order and other proceedings connected therewith, the record of the same was called for and it has been found that :-

(List the illegality or impropriety noticed).

2. In view of the aforesaid, the said proceedings or order appears not to be legal and proper and as such the same requires to be revised under sub-section (1) of section 46 of the Act.

3. Now, therefore, in exercise of powers conferred upon me under section 31(1) of the Himachal Pradesh Value Added Tax Act, 2005, it is proposed to take action in the matter and to pass appropriate consequential

orders in relation to the said proceedings/ order. Before, however, the requisite order under section 46(1) is passed, you are hereby afforded the opportunity of being heard and directed to attend in person or by a duly authorised agent in my office located in the \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_ and there to prefer: any objection, which you may wish to prefer in this behalf as to why the appropriate order under section 46 of the aforesaid Act should not be passed.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

SEAL

Signature \_\_\_\_\_  
Commissioner, Himachal Pradesh.

Copy to the Assessing Appellate Authority \_\_\_\_\_ for necessary action.

Commissioner, Himachal Pradesh.

---

Strike out whichever is not applicable.