

**NOTICE OF HEARING UNDER JHARKHAND VAT ACT 05**

[See Rule 17(3), 17(5), 18(3), 31(2), 34(1), 53(1)]

**NOTICES UNDER THE ACT**

Office of the _____ of Commercial Taxes _____ Circle/Sub-Circle _____
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Date	Month	Year

TIN									

Name \_\_\_\_\_

Address \_\_\_\_\_

Whereas, you have failed to pay Tax and Interest payable thereof in respect to the Period....., and therefore the Registering Authority is of view that your Registration Certificate should be suspended u/s 25(7) of the Act. In view of the same, you are hereby directed to appear before the undersigned Registering Authority and to show cause as to why your VAT Registration Certificate should not be suspended u/s 25(7) of the Act.

Whereas, you have failed to apply for VAT Registration, though you are liable to get yourself registered under the Act. Therefore you are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 28 of the Act.

Whereas, you have failed to pay Tax and Interest payable thereof in respect to the Period..... Therefore you are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 30(3) of the Act.

Whereas, you have failed to furnish Return u/s 29(2) and the notices issued in this behalf, or you have failed to furnish the Revised Return u/s 29(3) of the Act, or you have failed to pay the tax payable according to your Return. You are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 29(5)(d) of the Act.

Whereas, on scrutiny of your Returns furnished by you u/s 29 of the Act, it has been detected that a sum of Rs..... is due on you and therefore you are hereby directed to pay the balance Tax amount by ..... u/s 33(2) of the Act.

Whereas, you have failed to get VAT Registration, though you are liable to get yourself registered under the Act. Therefore you are hereby directed to show cause by ..... as to why Assessment u/s 38 of the Act, should not be proceeded by ..... u/s 38(1) of the Act, and determine the tax payable by you under the Act.

Whereas, you have failed to get VAT Registration, though you are liable to get yourself registered under the Act, and you have also failed to pay the Tax Assessed u/s 38(1) of the Act. Therefore you are hereby directed to show cause by ..... as to why Penalty u/s 38(2) of the Act, should not be imposed on you.

Whereas, the undersigned, upon information has reasons to believe that you have,

- (a) escaped assessment; or
- (b) been under assessed; or
- (c) been assessed at a rate lower than the rate on which it is assessable
- (d) been wrongly allowed any deduction there from; or
- (e) been wrongly allowed any credit therein;

Therefore you are hereby directed u/s 40 of the Act, to appear by ..... before the undersigned in person or through your Authorised Representative along with the complete Books of Accounts, failing which the undersigned shall have no option, but to assess you best of his judgment and shall proceed to determine the tax payable by you.

Whereas, Hon'ble ..... Court has passed an order as regard to your Appeal/Revision etc. in respect to the period..... on .....

In view of the aforesaid, you are hereby-directed u/s 42 of the Act, to appear by ..... with your complete Books of Account for re-assessment for the period .....

Whereas, you have failed to pay the Assessed Tax / Interest payable or the Penalty imposed. Therefore you are hereby-directed u/s 43(5) of the Act, to show cause by..... as to why Penalty should not be imposed.

Whereas, you have failed to comply to the provisions of Section 44 of the Act and the notification issued thereunder to deduct the Tax from the bills of the contractors and deposit the same with the Government Treasury. Therefore you are hereby-directed u/s 44(6) of the Act by ..... to show cause as to why Penalty should not be imposed.

Whereas, you have failed to comply the provisions and notices issued thereof u/s 43 of the Act. Therefore Notice is being issued to you, to deposit Rs..... being the sum due from you to, or held by you for, or on account of M/s..... or

You are further required to pay into the Government Treasury any money which may subsequently become due from you to the said VAT Dealer upto the amount of arrears, still remaining unpaid, forthwith on the money becoming due or being held by you.

Be it known to you that the aforesaid money in form of Tax / Penalty / Interest, for which payment has been made by you in compliance with this notice shall be deemed u/s 46(1) of the Act, to have been made under the Authority of the Dealer, and the Receipt from the Government Treasury shall constitute a good and sufficient discharge of liability to the said Dealer to the extent of the amount specified in the receipt.

Whereas, it has been established that you have collected Tax, being not liable to collect Tax, or it that, you have collected by way of Tax in Excess of the Tax payable by you. Therefore you are hereby-directed u/s 47(2) of the Act, to show cause by..... as to why Penalty or forfeiture or both of the sum, should not be imposed on you.

Whereas, you..... are required to provide information as regard to ..... by ..... u/s 62 of the Act.

Whereas, you have failed to get your accounts audited and furnish a true copy of the Audit Report u/s 63(1) of the Act. Therefore you are hereby directed to show cause by..... u/s 63(3) of the Act as to why Penalty should not be imposed.

Whereas, you being a partner in the Firm M/s..... TIN..... address....., and where your aforesaid Firm is liable to pay Tax under this Act, and the same has not been paid into the Government Treasury. Therefore you are hereby directed to pay the Tax / Penalty / Interest by ..... u/s 67(1) of the Act.

Whereas, you have been identified to be liable to pay tax under the Act, and you are not Registered under the Act as yet. Therefore the Prescribed Authority shall cause a Survey on you by..... u/s 71 of the Act.

Whereas, you (*Driver of the Vehicle or the Person In-charge of the goods*) are carrying goods in movement, which are not supported with the requirement documents. Therefore you are hereby-directed u/s 72(5) of the Act by ..... as to why Penalty should not be imposed under the Act.

Date:

Place :

Dy. Commissioner / Assistant Commissioner  
of Commercial Taxes / Commercial Taxes Office