

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No. 18A**

**NOTICE FOR AUDIT VISIT UNDER SECTION 23(4)**

[SEE RULES 37 ]

To

Sri/Smt./Messrs

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.....  
.....

Registration Certificate No. ....

Tax Identification No. (TIN).....

Authorization Ref. No. & Date.....

Whereupon your place of business has been selected for audit under Sec.23 of the Kerala VALUE ADDED TAX ACT, 2003, it has become necessary to verify your returns, books of accounts, any other records, stock statements and goods relating to the return period ....., it is proposed to visit the following places of business at ..... a.m. / p.m. on .....

.....  
.....  
.....

You are therefore directed to render all necessary facilities for conducting audit or to cause rendering such facilities through any competent person authorized by you in the event of your absence with reasonable cause. Any statement given or any act done by such person on your behalf shall be fully binding on you.

Failure on your part to comply with the directions aforementioned would make you liable for best judgment assessment with forfeiture of input tax credits as laid down u/s.23(6) of the Act, besides penal action / prosecution.

Place:

Date:

Signature of the  
Designated Audit Officer