

**FORM-412**  
(See rule 47)

**Notice for forfeiture and for imposing penalty under section 32(6) read with section 60 of the Maharashtra Value Added Tax Act, 2002**

To

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

R.C. No under M.V.A.T. Act, 2002	
R.C. No under C.S.T. Act, 1956	

Period From  To

\* (i) You have collected by way of tax a sum Rs. \_\_\_\_\_ in respect of sales of goods on which by virtue of section 5 of the Act no tax is Payable OR

\* (ii) not being registered dealer you have collected on your sales of goods a sum Rs. \_\_\_\_\_ by way of tax from other persons in contravention of section 60 of the said Act, OR

\* (iii) being a registered dealer you have collected on your sales of goods in contravention of said section a sum of Rs. \_\_\_\_\_ by way of tax from other persons through you were not liable to pay tax in respect of such sales OR

\* (iv) being a registered dealer you have collected by way of tax a sum a of Rs. \_\_\_\_\_ in excess of amount of tax payable by you in contravention of said section of the said Act, OR

You are hereby directed to attend at \_\_\_\_\_ (place) at (time) on \_\_\_\_\_ date and to show cause why,

\* (a) a sum of Rs \_\_\_\_\_ or such other sum as may be finally determined as collected by you by way of tax in contravention of section 60 should not be forfeited and /

\* (b) a penalty under sub section (ii) of section 29 of the said Act should not be imposed on you.

Seal

Place \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Designation \_\_\_\_\_

\* strike out whichever clause is not applicable