

**FORM 20**

**[See rule 31 (1)]**  
**Notice under section 18(4), 20(5), 20(6), 21 (1) and 52 (2)**  
**of the Madhya Pradesh Vat Act, 2002.**

To,  
(Name) \_\_\_\_\_  
(Address) \_\_\_\_\_  
Whereas,

\*You have failed to furnish return (s) as required by notice in that behalf served on you under section 18(l) and have thereby rendered yourself liable to pay penalty under section 18(4).

**OR**

\*You being a registered dealer have failed without any sufficient cause to furnish return (s) in time for the period (s) from \_\_\_\_\_ to \_\_\_\_\_ and have thereby rendered yourself liable under section 18(4) to pay penalty.

**OR**

\*You being a registered dealer have failed to furnish return (s) and\*/ or the audit report as required under sub-section (2) of section 39 in time for the period (s) from \_\_\_\_\_ to \_\_\_\_\_ and have thereby rendered yourself liable under section 20(5) to be assessed to the best of judgment.

**OR**

\*You being a registered dealer have knowingly furnished incomplete or incorrect return (s) from \_\_\_\_\_ to \_\_\_\_\_ /having furnished the returns have failed to comply with any of the terms of a notice in Form 16 and have thereby rendered yourself liable under section 20(5) to be assessed to the best of judgment.

**OR**

You being a registered dealer have not maintained any accounts or have not employed any regular method of accounting or the accounts maintained by you are not in accordance with the provisions of sub-section (1) of section 39 the method employed is such that no proper assessment can be made and have thereby rendered yourself liable under section 20(5) to be assessed to the best of judgment.

**OR**

\*You being a dealer liable to pay tax under section 5 in respect of the period(s) from \_\_\_\_\_ to \_\_\_\_\_ have failed to apply for registration and thereby rendered yourself liable to be assessed to the best of judgment and penalty under section 20 (6).

**OR**

\* I have reason to believe that during the period(s) from \_\_\_\_\_ to \_\_\_\_\_ you have been \*under-assessed /\*your turnover\* /has escaped assessment/\*has been assessed at a lower rate\*/deduction there from has been wrongly allowed /\* input tax rebate has been wrongly allowed in the assessment order\*/ you have to be assessed \*/ re-assessed in consequence of the judgment of \_\_\_\_\_, thereby rendering yourself liable for reassessment and penalty \*/reassessment under section 21.

Here state reasons \_\_\_\_\_

**OR**

\*I am satisfied that you have concealed your turnover or the aggregate of purchase prices in respect of goods worth Rs. \_\_\_\_\_/you have furnished false particulars of your sales and purchases in your return (s) /\*you have furnished a false return for the period from \_\_\_\_\_ to \_\_\_\_\_ and have thereby rendered yourself liable to be assessed under section 20(5) to the best of judgment and to penalty under section 52 (2)

NOW, THEREFORE, you are hereby called upon to show cause on \_\_\_\_\_ why you should not be so assessed/\*re-assessed to the best of judgment /why a penalty should not be imposed upon you.

Further, you are hereby directed to attend in person or by a person authorised by you in writing under sub-section (1) of section 23 before me for being heard in this regard and to produce or cause to be produced your books of accounts and the documents in respect of the above period and any evidence on which you rely in support of your objection at \_\_\_\_\_(place)\_\_\_\_\_ (time) on \_\_\_\_\_ (date).

(Signed) \_\_\_\_\_

Seal

Designation \_\_\_\_\_

- Strike out whichever is not applicable.

-----