

FORM VAT- 47

[See rule 72]

(PRE AUCTION NOTICE)

From

The Assistant Excise and Taxation Commissioner,

_____.

To

M/s _____

VRN: _____

NOTICE

1. WHEREAS, a penalty of Rs. _____ was imposed on _____
_____ (date) by _____
(name of the officer imposing the penalty) in respect of the goods
detained on _____ (date);
2. WHEREAS, the said penalty amount was payable on or before
_____ (date), which you have not deposited within the period
stipulated.
3. WHEREAS, the said goods _____
_____ (please specify whether the goods
are of perishable nature and are subject to decay) are proposed to be
put to public auction for realization of the amount as per provisions of
Section 51(8) of the Punjab Value Added Tax Act, 2005 read with
Rule 57 of the Punjab Value Added Tax Rules, 2005.

You are hereby finally called upon to deposit the said penalty amount
of Rs. _____ (figures) along with interest of
Rs. _____ totaling Rs. _____ on or before
_____ (date) in Government Treasury and produce the proof
of payment on _____ (date) at _____ (time) in my
office, failing which the said goods shall be put to public auction in
accordance with law without any further reference to you. Also note

that in case of your not joining the auction, the entire proceeds of auction shall be deposited in the Government Treasury.

Dated:

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Asstt. Excise and Taxation Commissioner

(SEAL)