

The West Bengal Value Added Tax Rules, 2005

accumulated during the year..... has remained unadjusted at the end of the next year i.e and you want refund of the same;

*(i) You have closed your business;

*(j) I find it fit and proper for the following reason:

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.....

*And whereas it appears to me to be necessary to make an assessment under section 46 of the West Bengal Value Added Tax Act, 2003, in respect of thereturn period;

You are hereby directed to attend in person or by an agent at _____ (place) on _____ (date) at _____(time) and there to furnish, or there cause to be furnished and to explain, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof to show cause on that date and at that time in addition to the amount of tax to be assessed on you for period to a penalty not exceeding fifty per centum of the amount should not be imposed on you under sub-section 2 of section 46 of the said Act.

You are also directed to furnish on the aforesaid date a statement of purchases and sales made during the period referred to above, duly supported by original tax invoices, invoices, bills , cash memo.

In the event of your failure to comply with this notice, I shall assess under sub-section (!) of section 46 of the West Bengal Value Added Tax Act, 2003, to the best of my judgement, without further reference to you.

Date:

Signature

Designation

Particulars of account registers and documents including those in the form of electronic records required for the period commencing onand ending on

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1. Cash Book.
 2. Bank Pass Book.
 3. General Ledger, Personal Ledger, Journals.
 4. Trial balance, Trading Account, Profit and Loss Account and Balance Sheet.
 5. Original tax invoices, invoices, bills or cash memo received on purchases.
 6. Registers in support of sales and purchases made within and outside West Bengal.
 7. Counterfoil or copies of tax invoices issued.
 8. Transport documents as proof of inter-state sales/Stock or branch transfer outside West Bengal/Export.
 9. Any other documents necessary to prove correctness of turnover of sale, purchase and claim for input tax credit, refund.
 10. All export documents.

* Strike out whichever is not applicable.