

FORM 27

Notice of demand of tax assessed under \*section 46/section 48, penalty imposed under \*sub-section (1) of section 46 and interest determined or re-determined under \*section 50 / 51 of the West Bengal Value Added Tax Act, 2003 [See sub-rule (1) of rule 59 and clause (b) of sub-section (1) of section 67]

To

..... (Dealer)

.....(Trade name )

.....(Address)

Holding Registration Certificate Number (if any)

Table with 10 empty cells for registration number

\*In continuation of notice in \*Form 25/Form 26 under section \*46 / 48 of the West Bengal Value Added Tax Act, 2003, issued to you on the ....day of ....., 20...., you are hereby informed that –

(i) your turnover of sales for the year/quarter/month ending the .....day of .....,200... has been assessed at Rs.....(in figures) Rupees ..... (in words) and accordingly tax under section 16 amounting to Rs.....(in figures) Rupees .....(in words) \*is/are payable by you.

(ii) your turnover of purchases for the year / quarter /month ending the ..... day of..... 200.... has been assessed at Rs..... (in figures) Rupees..... (in words) and accordingly tax under section 17 amounting to Rs..... (in figures) Rupees.....(in words) \*is/are payable by you.

(iii).your contractual transfer price for the year/quarter/month ending the ..... day of..... 200.... has been assessed at Rs..... (in figures) Rupees ..... (in words) and accordingly tax under section 17 amounting to Rs..... (in figures) Rupees ..... (in words) \*is/are payable by you.

(iv) your net tax credit for the above mentioned period(s) has been allowed under section 22 to the extent of Rs.....(in figures) Rupees ..... (in words) after adjusting reverse credit of Rs....., if any, and the same is set off against the output tax of the said period(s) .

\*Whereas, you have failed to furnish return(s) in respect of the above-mentioned period(s) as required under section 32 without reasonable cause, you are to pay Rs.....(in figures) Rupees.....(in words) as penalty under section 46.

\*Whereas, you are liable to pay interest under section \*33(1) / 33(2) / 33(3)/34A in respect tax of the above mentioned period(s), \*determination /re-determination under section 50/51 has been made and accordingly, you are to pay Rs. ....(in figures) Rupees.....(in words) as interest.

You are hereby informed that the total amount of tax payable by you is-

(i)Tax payable under section 16	Rs.....
(ii) Tax payable under section 17	Rs.....
(iii ) Tax payable under section 18	Rs. ....
(iv)Total Output Tax Payable (i)+(ii)+(iii)	Rs .....
(v)Less: Net tax credit allowed	Rs. ....
(vi)*Net Tax Payable/ Unutilised input tax credit to be carried forward. (iv)-(v)	Rs. ....
(vii) Add: deferred tax payable, if any during the period	Rs. ....
(vii) Add : Penalty payable under section 46	Rs. ....
(ix) Add: Interest payable (if any):	
(b) Interest under section 33. Rs. ....	
(b) Interest under section 34A. Rs. ....	
Total: (a) + (b)	Rs. ....
(x) TOTAL (vi)+(vii)+viii)+(ix)	Rs. ....
(xi)Less : Tax deducted at source (Enclose Form 18)	Rs. ....
(xii)Less: Tax paid	Rs. ....
(xiii) Less:* Tax deferred/95 Tax remitted during the period	Rs. ....
(xiv)Less: Interest paid	Rs. ....
*Amount Due/ paid in excess: (x)-(xi)-(xii)-(xiii)-(xiv)	Rs. ....

Now, \*you are hereby directed to pay the sum of Rs..... (in figures) Rupees.....(in words) as shown above into the appropriate Government Treasury at ..... on or before .....(date) and to produce the receipt in proof of the payment before the undersigned not later than .....(date), and where on account of delay in service of this notice you do not get the minimum number of thirty days for compliance of the notice, you may make an application to your assessing authority for such further time as falls short of thirty days from the date of service of the notice and if the assessing authority allows time and re-fixes the date of payment and the date of production of challan on or before the respective dates so refixed failing which the said sum of Rs..... (in figures) Rupees .....(in words) shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

\* you are hereby informed that out of the excess payment(as per details below) amounting to Rs.....(in figures)Rupees.....(in words) has been adjusted against arrears of net tax or any other tax, penalty or interest for the periods as mentioned below:

Sl. No.	Period of assessment of tax/ imposition of penalty/ determination of interest	Amount adjusted against arrear (Rs.)
1.		
2.		
3.		
Total:		

After the aforesaid adjustment there still remains Rs. ....(figures) Rupees.....(in words) refundable to you for which a refund adjustment order is enclosed .

\* you are hereby informed that the amount of tax deferred /exempted/remitted and amount of input tax credit accumulated during the period is as follows:

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 118(1)(c)
Turnover of sales			
5% of net tax i.e. Output tax payable during the period.	Not applicable		
100% of net tax i.e. output tax to be *deferred /95% of net tax i.e. output tax to be *remitted/exempted during the period.			
Input tax credit/rebate accumulated during the period			

\*you are directed to pay the amount of tax deferred by .....(date) into the appropriate Government treasury and produce the receipt and to produce the receipt in proof of the payment before the undersigned not later than .....(date), failing which the said sum of Rs..... (in figures) Rupees .....(in words) shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

Signature.....

Date .....

Designation.....

\* Charge/ Section .....

\* Strike out whichever is not applicable.