

FORM 42

Notice for garnishee under *section 60 / section 60A of the West Bengal Value Added Tax Act, 2003

(See rule 84)

To

.....(Name)

.....(Address)

Whereas.....(name of the defaulting dealer), dealer having the place of business at.....and holding certificate of registration No..... under the West Bengal Value Added Tax Act, 2003 defaulted to pay arrears under the said Act amounting to Rs.....(in figures) (Rupees.....) (in words);

And whereas it is now considered necessary to resort to the mode of recovery prescribed by and under *section 60/ section 60A of the said Act;

You are hereby required under *section 60/ section 60A of the said Act to deposit the said amount of Rs.....(in figures) (Rupees.....) (in words) or such sum as is due or may become due by you to the said defaulting dealer or such sum as you hold or may subsequently hold for on account of the said defaulting dealer either in your name or jointly with any other person or persons, whichever sum is less, within thirty days from the date of receipt of this notice or forthwith on the money being due to the defaulting dealer, if such money becomes due to the said dealer after thirty days from the date of receipt of this notice, in the appropriate Government Treasury at.....under the head of account and to produce within a week from the date of such deposit a receipted copy of the challan before the undersigned in proof of payment thereof.;

Please note that any claim respecting the money relating to this notice arising after the date of this notice shall be void as against the demand contained in this notice;

Please also note that objection, if any, on the ground that the sum demanded or any part thereof is not due by you to the defaulting dealer above named or on the ground that you do not hold any money for or on account of the said defaulting dealer or on the ground that money demanded or any part thereof is not likely to be due to the said dealer or be held for or on account of the said dealer, may be filed before the undersigned within fifteen days from the date of service of this notice and such objection should be accompanied by a statement of oath to the above effect and you may further be required to prove to the satisfaction of the undersigned the correctness of your objection on a date to be intimated to you;

Please note further than on production of the receipted challan in compliance with the notice you shall be fully discharged from your liability to the said defaulting dealer to the extent of the amount so paid;

In the event of your discharging any liability to the said defaulting dealer or to any of his representatives or assigns after receipt of this notice, you shall be personally liable to the extent of your own liability to the said defaulting dealer so discharged or to the extent of the said defaulting dealer's liability for any sum due under the Act, whichever is less;

If you fail to make payment in pursuance of this notice, you shall also be deemed to be an owner in default under the Act in respect of the amount specified in this notice and further proceedings may be taken against you for the realisation of the amount as if it were an arrear due from you under the Act and this notice shall have the same effect as an attachment of a debt.

Copies of this notice and forwarded to:

- (1)(Name and address of defaulting dealer)
- (2)(joint-holders, if any, of the money forming the subject matter of this notice)

(Seal)

Address.....
Signature.....
Date.....
Designation.....

.....Circle/Charge

* Strike out whichever is not applicable