

FORM 71

Memorandum/Application of the Commissioner for revision under sub-section (2) of section 87/ review under sub-section (4) of section 87.
[see rule *158/159]

Theday of20.....

To
The West Bengal Sales Tax Appellate and Revisional Board,

WHEREAS I have discovered error or omission in the *appellate/revisional order dated passed by the *Assistant Commissioner/Deputy commissioner/Additional Commissioner in the matter of assessment in respect of(dealer/casual dealer) for the year ended(details to be specified in the grounds).

OR

WHEREAS I have discovered concealment, of sales and purchases by (casual dealer) or, of turnover of sales or purchases or taxable contractual transfer price of(dealer) or incorrect statement of particulars of sales or purchases or contractual transfer price or claim for lower rate of tax or any claim of excess input tax credit or input tax rebate or any non-reversal of input tax credit or input tax rebate to the extent of disentitlement for the year ended(details to be specified in the grounds).

I am of the opinion that the assessment is liable to be enhanced from what has been done in the *assessment/final appellate/final revisional order (particulars of the order to be furnished) on the grounds mentioned below.

GROUND

(Here enter the grounds on which the applicant relies for the purpose of this revision).

In the circumstances, *the assessment/final appellate/final revisional order mentioned above calls for revision by way of enhancement in the assessment

Verification

I,..... the applicant, do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Date.....

Signature.....

Designation.....

* Strike out whichever is not applicable