

FORM 301

(See rule 21(1))

Notice under Sub- section (2),(3) or (4) of section 23 of the Maharashtra Value Added Tax Act, 2002

To

Reference No.

R.C. No. under M.V.A.T. Act, 2002

R. C. No under C.S.T. Act, 1956

*Whereas I desire to ensure that in the return furnished by you in respect of the period from _____ to _____ turnovers of sales and purchases are properly admitted, deduction are correctly claimed, tax has been calculated at the proper rates, set-off has been correctly claimed and the due tax in respect of the said period has been admitted to be payable and has been paid is correct.

* Whereas being a registered dealer, you have not furnished by the prescribed date return or returns in respect of the period from _____ to _____

*Whereas being liable to pay tax under the Maharashtra Value Added Tax Act, 2002 in respect of the period from _____ to _____, you have failed to apply for registration under Section 16 of the said Act.

You are hereby directed to attend at _____ (place) at _____ (time) _____ on _____ (date) and

*(1) To produce or cause to be produced any evidence on which you rely in support of the said return or returns and at the same time to produce or cause to be produced the following documents and accounts.

And to furnish or cause to be furnished the following information

*(2) To show cause as to why you should not be assessed under sub section (3) of section 23 of the said Act.

*(3) To show cause as to why you should not be assessed under sub section (4) of section 23 of the said Act.

*You are also required to show cause as to why interest under section 30 of the said Act in respect of the period from _____ to _____, should not be imposed on you.

*You are also required to show cause as to why penalty under sub section (8) of section 29 of the said Act in respect of the period from _____ to _____, should not be imposed on you.

Seal _____

Place _____

Signature _____

Dates _____

Designation _____

*Strike out which is not applicable