

FORM IV A

**NOTICE FOR ASSESSMENT OF TAX IN CASE OF ESCAPEMENT OF
TURNOVER OR UNDER-ASSESSMENT**

[See sub-rule (4) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address **Date** **Month** **Year**
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2. Name & Address of the dealer

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3. TIN

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You have been assessed under sub-rules (1)/ (2)/ (3)/(5) of rule 12 of the Central Sales Tax(Orissa) Rules, 1957, for the period from _____ to _____ on dt _____.

Now, it appears to me that the whole / part of the turnover of sales/purchases for the
aforementioned period has –

(Strike out whichever is not applicable)

- (a) escaped assessment.
- (b) been under-assessed
- (c) has been assessed at a rate lower than the rate of at which it is assessable.

OR

You have been allowed deductions from the turnover or exemptions from payment of tax under the Central Sales Tax Act, 1956 wrongly to which you are not eligible.

OR

You have been wrongly allowed set off of input tax credit in excess of the amount admissible under rule 7(3)(c) of these rules.

You are, therefore, required to appear in person or through your authorised agent at my office at _____A.M./P.M on dt_____ and produce or cause to be produced accounts and documents relating to your business as specified below.

You are also directed to show cause why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax additionally assessed shall not be imposed on you clause (c) of sub-rule (4) of rule 12 of the Central Sales Tax (Orissa) rules, 1957.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under rule 12(4)(d) of the Central Sales Tax (Orissa) Rules,1957 to the best of my judgment without any further reference to you.

Particulars of Accounts and documents required -

- 1.
- 2.
- 3.
- 4.

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION