

FORM ST-31

[See rule 37]

NOTICE OF ATTACHMENT UNDER SECTION 16-A

Shri/ Messers.....
.....

Take notice that sum of Rs.(Rupees).....
(in words) only is due to the Government from(address)
towards arrears of tax, interest/penalty etc. And that as money is due/may become due by
you to the said person or as you hold money/may subsequently hold money for or on
account of the said person, you are hereby required under section 16-A of the Jammu and
Kashmir General Sales Tax Act, 1962 to pay forthwith the money due /being held by you
or upon the money becoming due by you or upon its being held by you whichever is later,
so much of the money as is sufficient to pay the amount due by the said person and
specified above or the whole of the money if it is less than the amount specified above to
the undersigned by money order or by crossed cheque, crossed demand draft in favour of
the undersigned or by remittance into the Government Treasury.....
failing which the amount will be a charge on your properties if it is equal to or less than
the aforesaid amount and will be recovered as if it were an arrear of land revenue. A
challan in form ST-16/ST-22 is enclosed.

Issuing Authority

Note:-

1. Any payment made in compliance with this notice shall be deemed to have been made under the authority of the assessee and the receipt of the Assessing Authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred in the receipt.
2. If a person to whom this notice is issued discharges any liability to the dealer after receipt of this notice, he shall be personally liable to the Assessing Authority to the extent of the liability of the dealer or the amount due under this Act whichever is less.