

FORM ST-31-B

[See rule 40 (k)]

M/s.....

.....

Notice of hearing under section 15(5) of the GST Act, 1962.

Whereas the goods specified in the inventory (copy whereof has already been provided to you) have been seized under sub-section (5) of section 15 of the J&K General Sales Tax Act, 1962, because such goods were not found prima facie accounted for in the books of accounts on the date your business premises was inspected on.....

I, therefor, propose to levy penalty under the Act. Before doing so you are given an opportunity to prove by or before.....that the goods so seized are properly and fully accounted for in the said books of accounts.

Authorized Officer.