

FORM VAT-34

[See rule 53]

NOTICE OF ATTACHMENT UNDER SECTION 45 OF THE JAMMU AND KASHMIR VALUE ADDED TAX ACT, 2005

TIN/
Registration

No...../TOT/CT
To

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 you hold money/may subsequently hold money for or on account of the said person, you are hereby required under Section 45 of the Jammu and Kashmir Value Added Tax Act, 2005 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.....the aforesaid amount and will be recovered as if it were an arrear of land revenue. A challan in Form VAT is enclosed.

Issuing Authority

Note:-

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.

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.