

FORM VAT – 54
(See Rule – 64(3))

Notice of hearing under Section 60(3)

M/s _____ TIN _____

Whereas under the provisions of sub-section(1) of Section 60 of the Jammu and Kashmir Value Added Tax Act, 2005 you had to get your accounts for the period audited by a Chartered Accountant/Cost and Works Accountant; and

Whereas under sub-section (2) of Section 60 of the Jammu and Kashmir Value Added Tax Act, 2005 you had to furnish a true copy of the audited accounts to me, by

Whereas you have failed to have your accounts audited/ failed to furnish a true copy of the audited accounts; and

Whereas you are liable to penalty under Section 60(3) of the Jammu and Kashmir Value Added Tax Act, 2005 for this default; and

Whereas it is necessary to provide you an opportunity of being heard before levy of such penalty.

I therefore, require you to appear in person or through your authorised representative before me on (date)..... at(time) and show cause as to why penalty under the aforesaid provision is not levied.

Please note in case of non-appearance, I shall make the order without any further notice to you.

Place: _____ Commissioner of Commercial Taxes
Date: _____

Office Seal