

**Commercial Tax Department**  
**FORM - U**  
**NOTICE FOR RECOVERY OF MONEY DUE**  
*[See rule 34]*

TIN:

To

Take notice that a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) is due to the Government from Shri. \_\_\_\_\_ (address) \_\_\_\_\_ an assessee/ a registered dealer, on the file of the Commercial Tax Officer / Deputy Commercial Tax Officer / Assistant Commercial Tax Officer towards arrears of Tax / fee and that as money is due / may become due by you to the said dealer or as you hold money / may subsequent to this date come to hold money for or on account of the said dealer, you are hereby required under section 39 of the Puducherry Value Added Tax Ordinance, 2007 to pay forthwith the money due being held by you, within thirty days from the date of service of this notice or upon the money becoming due by you or upon its coming to be held by you whichever is later, so much of the money as is sufficient to pay the amount due by the dealer and specified above/ the whole of the money by cash demand draft / cheque to the Commercial Tax Officer / Deputy Commercial Tax Officer / Assistant Commercial Tax Officer failing which the amount will be a charge on your properties and will be recovered as if it were an arrears of land revenue.

PLACE :

DATE :

Assessing Authority

Seal:

Note:

(1) Where payment is made by crossed cheque, it shall be drawn on Local Authorised Banks.

(2) Any payment made in compliance with this notice shall be deemed to have been made under the authority of the dealer 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 to in the receipt.

(3) 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 discharged or to the extent of the liability of the dealer for the amount due under this Ordinance, whichever is less.