

**THE ASSAM TAXATION (ON SPECIFIED LANDS) RULES, 1990**  
**FORMS 3**  
**NOTICE OF DEMAND**  
**[See rule 6]**

To

.....

\*This is to inform you that in accordance with sub-rule (2) of rule 4 of the Assam Taxation (On Specified Lands) Rules, 1990 the sum of Rs.....as specified in the enclosed order has been determined to be payable by you as advance tax during the current year,

\*Whereas after the issue of the previous notice of demand served on you under this office No..... dated..... you have submitted a return under section 8. Your assessment under section 9 of a year later than that referred to in the order enclosed with the previous notice of demand has been made, the sum payable by you as advance tax during the current year has been re-determined to be Rs..... as specified in the enclosed order.

(2) The amount is payable in..... equal installments) on or before the .....of the current year. Necessary Challan Forms for the purpose are enclosed. If this notice of demand is served on you after any of the dates on which the installments specified herein are payable, the whole tax is payable in equal installments on the dates which fall after the service of the notice or in one installment by 31st December of the current year if the notice is served after 15th December of the current year.

(3) If at any time before the last installment as aforesaid is due, you estimate that the current productivity on which you are to pay advance tax during the year is less than the current productivity on which you have been asked to pay advance tax as above and accordingly you wish to pay an amount less than the amount which you have been so required to pay, you should send the Superintendent of Taxes (i) an estimate of the current productivity and I (ii) an estimate of the advance tax so payable on such current productivity calculated in the manner laid down in sub-rule (2) of rule 4 and in that event you should pay such amount (less any installments already paid in accordance with paragraph 2 of this notice) as accords your estimate in equal installments on such of the dates specified above as have not expired or in one sum if the last of such dates is the only one which has not expired. You may revise your estimate at any time before the last installment is due and may adjust any excess or deficiency in respect of any installment already paid in a later installment or installments.

(4) If at any time before the last installment as aforesaid is due, you estimate that by reason of the current productivity on which you are to pay advance tax during the year being likely to be greater than that on which advance tax payable by you has been computed, you should send to the Superintendent of Taxes (i) an estimate of the current productivity and (ii) an estimate of the advance tax so payable on such current productivity calculated in the manner laid down in sub-rule (2) of rule 4 and in that event you should pay such amount (less any installments already paid in accordance with paragraph 2 of this notice) as accords with your estimate in equal installments on such of the dates specified in paragraph 2 as not expired or in one sum if the last of such dates is the only one which has not expired. You may revise your estimate at any time before the last installment is due and may adjust any excess or deficiency in respect of any installment already paid in a later installment or installments.

\*Strike off what is not applicable.

.....  
Superintendent of Taxes

**ENCLOSURE TO FORM 3**  
Order under sub-rule (5) or (6) of rule 4

Name of owner..... Year.....  
Address..... Date of Order.....  
Registration Number.....

Particulars	Green tea leaves (kilograms)	Coal (Metric tonnes)	Crude oil (Metric tonnes)	Natural gas (Cubic metre)	Lime stone (Metric tonnes)
1. Current productivity declared in return submitted by the owner under rule 8 for the year.....  Or Current productivity determined in assessment of the owner under rule 9 for the year.....					
2. Current productivity on which advance tax payable under rule 4 for the current year.					
3. Advance tax payable on (2) above Rs.....					
4. Total advance tax payable.					
5. Amount paid, if any out of (4) above Rs.....					
6. Balance of advance tax due Rs.....					

.....  
Superintendent of Taxes.