

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-16**  
**[See Rule 18(1)]**

**NOTICE FOR FORFEITURE AND IMPOSITION OF PENALTY**

To,

.....

of .....

Registration Certificate No. ....

Whereas, I have reason to believe that during the period from .....to .....

(i)\* You have collected by way of tax a sum of Rs. ....in respect of sales of goods on which no tax is payable.

(OR) \*(ii) not being a Registered dealer you have collected on your sales of goods a sum of Rs. ....by way of tax from other persons in contravention of section 31 of the Assam Value Added Tax Act, 2003.

(OR) \* (iii) being a Registered dealer, you have collected on your sales of goods in contravention of section 31 of the Assam Value Added Tax Act, 2003 though you were not liable to pay tax in respect of such sales.

(OR) \* (iv) being a Registered dealer, you have collected by way of tax, a sum of Rs. ....in excess of the amount of tax payable by you, in contravention of section 31 of the Assam Value Added Tax Act, 2003.

You are hereby directed to attend at .....(Place) at .....(Time) on .....(date) and to show cause why-

\*(1) a sum of Rs. ....or such other sum as may be finally determined as collected by you by way of tax in contravention of section 31 of the Assam Value Added Tax Act, 2003, should not be forfeited, and/or.

\* (2) a penalty not exceeding twice the amount of tax so collected, should not be imposed on you under sub-section (5) of section 31 of the Assam Value Added Tax Act, 2003.

Seal :

Place:

Dated:

Signature .....

Designation.....

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\* Strike out whichever clauses is not applicable.