

FORM 104

(See sub- rule (3) of rule 10)

Notice for suspension/cancellation of Certificate of Registration under sub-section (5) and sub-section 5A of section 27 of the Gujarat Value Added Tax Act, 2003

To

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.....
.....

Registration No.....

Where as I have reason to believe that you have

- (a) failed to furnish the return required by section 29 for the period
 - (1) from.....to.....
 - (2) from.....to.....
 - (3) from.....to.....
- (b) knowingly furnished incorrect or incomplete particulars in the return for the period.....to.....
- (c) failed to pay tax due from you of Rs.....for the period to.....
- (d) issued tax invoice No.....dt.....or retail invoice no.....dt.....but failed to account for the said invoices in your books of accounts.
- (e) knowingly held or accepted/furnished false declaration.
- (f) not furnished security as required under section 28.
- (g) been convicted of an offence under this Act/earlier law.
- (h) discontinued business but failed to furnished information regarding such discontinuation
- (i) without entering into a transaction of sale issued to another dealer tax invoice No.....dt...../ retail invoice
- (j) been found evading tax
 - (i) on account of variation in physical stock compared with your regular books of account.
 - (ii) as your books of accounts have been seized under section 67.
- (k) failed to produce books of accounts when called for to do so.
- (l) failed to intimate the changes as required by sections 26, 65 and 66.

No.....dt.....with intention to defraud the Government revenue.

(3) You are hereby directed to attend at.....(address) at.....(time)
on(date) and to show causes to why certificate of
registration issued to you should not be suspended/cancelled.

Place.....

Signature.....

Seal

Dated.....

Designation