

**FORM 309**  
**(See sub-rule (1) of rule 46)**

**NOTICE FOR IMPOSING PENALTY UNDER THE GUJARAT VALUE  
ADDED TAX ACT, 2003**

To,  
M/s \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_.

Registration Certificate No under:

- (1) The Gujarat Value Added Tax Act,  
2003.....
- (2) The Central Sales Tax Act,  
1956.....

Whereas, I have reason to believe that-

- (1) (a) You have claimed tax credit for such stock for which you are not entitled for claiming tax credit as per the provisions of section 11 and sub-sections (3) and (4) of section 12; or  
(b) You have claimed excess tax credit than what you are entitled to under section 11 or under section 12;
- (2) You have failed to inform the changes, without sufficient cause, in respect of your business under sub-section (1) of section 26;
- (3) (a) You have failed without sufficient cause to apply for cancellation of your registration under the provision of sub-section (2) of section 27; or  
(b) You have failed to surrender your certificate of registration as provided in sub-section (8) of section 27; or
- (4) You have collected the amount Rs. \_\_\_\_\_ by way of tax in contravention of the provision of the Act;
- (5) You have unlawfully prevented from conducting the proceedings under section 34;
- (6) In order to evade or avoid payment of tax,-  
(a) You have failed to furnish, without reasonable cause, returns in respect of the period from \_\_\_\_\_ to \_\_\_\_\_ ; or  
(b) You have failed to furnish, without reasonable cause, returns in respect of the period from \_\_\_\_\_ to \_\_\_\_\_ pertaining to self-assessment; or

- (c) You have failed to furnish complete or correct returns in respect of the period from \_\_\_\_\_ to \_\_\_\_\_; or  
(d) You have availed tax credit amounting to Rs. \_\_\_\_\_ for the period \_\_\_\_\_ to \_\_\_\_\_ for which you are not eligible; or

(e) Details of method of accounting by the dealer:

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You have employed such method of accounting which does not enable to assess the tax due from you, or audit assessment; or

(f) You have knowingly furnished false or incorrect self assessment;

- (7) You have failed to get yourself registered, though you have been liable to pay tax under the Act;
- (8) (a) You have not deducted the amount under sub-section (3) of section 59B; or  
(b) You have failed to pay the amount deducted under sub-section (3) of section 59B into the Government Treasury under sub-section (7) of section 59B;
- (9) (a) You have failed to provide the tax invoice for the sale of taxable goods as required under sub-section(1) of section 60;or  
(b) You have failed to issue the retail invoice as required under sub-section (2) of section 60;
- (10) You have failed to furnish a true copy of the report in respect of audited accounts as provided under sub-section (1) of section 63;
- (11) You have failed to intimate the change in the particulars of Bank accounts operated by you in connection with your business;
- (12) (a) You have failed to submit the specimen signature of your self or the person authorised under sub-section (1) of section 66A; or  
(b) You have failed to intimate the change in the specimen signature of your self or the person authorised under sub-section (1) of section 66A;
- (13) While carrying the goods, it is opined that,  
(a) You have failed to make the declaration relating to particulars of the goods carried in the vehicle or boat or on the animal; or  
(b) You have failed to carry to the declaration relating to particulars of the goods carried in the vehicle or boat or on the animal; or  
(c ) The goods under transport are not in accordance with the invoice, delivery challan or log book; or

- (d) The goods under transport are not covered by goods vehicle record or trip sheet or log book; or
  - (e) The declaration relating to particulars of goods as made under close (c ) of sub-section (3) of section 68 is false; or
  - (f) The signature appearing in the invoice / delivery note / declaration dose not match with the specimen signature furnished by you;
- (14) You have failed to carry with yourself the transit pass as obtained under sub-section (1) of section 69, through out the State;
- (15) (a) You have failed to deliver the transit pass as obtained under sub-section (1) of section 69 and hence it shall be presumed that the goods carried thereby are sold within the State ; or  
 (b) It is found that goods in vehicle, boat or animal are not found in accordance with the transit pass, at the place of exit form State and hence it shall be presumed that the goods carried thereby are sold within the State;
- (16) (a) You have failed to maintain correct and complete account under sub-section (1) of section 70 in respect of goods stored in your cold storage / warehouse / godown / any such place; or  
 (b) You have failed to produce correct and complete account under sub-section (1) of section 70 in respect of goods stored in your cold storage / warehouse / godown / any such place;
- (17) (a) You have failed to furnish information in relation to the matters which is likely to be useful or relevant in proceedings under the Act ; or  
 (b) You have failed to furnish information in respect of goods which is under your custody for the purpose of delivery or transport ; or  
 (c ) You have failed to permit inspection in respect of goods which is under your custody for the purpose of delivery or transport.

You are hereby directed to attend at .....(place) at .....(time) on.....(date) and to show cause why penalty under sub-section\* ..... of section/s .....of the Act should not be imposed upon you.

Place :

Date :



Signature :

\* Mention applicable provision.