

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Notice of Demand under section 46 of the Jharkhand Value Added Tax Act 2005  
[See Rule 17(2)]

No. ....

Date .....

Office of the ..... of Commercial Taxes .....  
Circle/sub-circle.

To,

Whereas a sum of Rs. .... on account of tax due and/or penalty imposed or interest payable under the Jharkhand VAT Act, 05 payable by ..... dealer of ..... who has failed to make payment of such amount; and

Whereas money is due or may become due to the said dealer from you; or you hold or may subsequently hold money for/on account of the said dealer;

You are hereby required under section 46 of the Jharkhand VAT Act, 05, to pay into the Government Treasury at by any amount due from you to, or held by you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which may subsequently become due from you to the said dealer, up to the amount of arrears still remaining unpaid, forthwith on the money becoming g due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 46 of the Jharkhand VAT Act, 05 to have been made under authority of the dealer and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount specified discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice, you will be personally liable to the State Government under section 46 of the said Act to the extent of the liability discharged, or to the extent of the liability of the dealer for and/or penalty or interest, which is less.

Please note further that the amount of money which you are required to pay in pursuance of this notice or for which you are personally liable to the State Government as above mentioned, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 43(6) of the Act.

Necessary challan for depositing the money to the credit of Government in the said treasury is enclosed herewith.

A copy of this notice is being sent to ..... (dealer).

Place ..... Signature  
Date ..... Designation

Seal .....  
Office of the ..... of Commercial Taxes  
Circle/sub-circle.  
Dated the

Memo No.

Copy to M/s ..... (dealer)

Signature .....  
Designation .....