

FORM 412

(See rule 47)

Notice for forfeiture and for imposing penalty under section 32(6) read with section 60 of the Maharashtra Value Added Tax Act, 2002

To

R.C.No. under M.V.A.T. Act, 2002

R.C.No. under C.S.T. Act, 1956

Period

From

To

*(i) You have collected by way of tax a sum Rs. _____ in respect of sales of goods on which by virtue of section 5 of the Act no tax is payable, OR

*(ii) not being registered dealer, you have collected on your sales of goods a sum Rs. _____ by way of tax from other persons in contravention of section 60 of the said Act, OR

*(iii) being a registered dealer, you have collected on your sales of goods in contravention of said section a sum of Rs. _____ by way of tax from other persons through 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 amount of tax payable by you in contravention of said section of the said Act, OR

You are hereby directed to attend at _____ (place) at (time) on _____ date and to show cause why,

*(a) 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 60 should not be forfeited, and /

OR

*(b) a penalty under sub-section (6) of section 29 of the said Act should not be imposed on you.

Seal

Place _____

Signature _____

Dated _____

Designation _____

*strike out whichever clause is not applicable