

FORM IV B

NOTICE FOR ASSESSMENT OF TAX IN CASE OF UNREGISTERED DEALER
[See sub-rule (5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address ----- ----- -----	Date Month Year			
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2. Name & Address of the dealer	
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- 3.** I have reason to believe on the basis of records available in this office that your liability to pay tax under the CST Act, 1956 has accrued on dt. _____, but you have nevertheless failed to apply for registration under section 7 of the Act without sufficient cause.
- 4.** A copy of the Audit Visit Report is enclosed herewith for your reference.
- 5.** You are therefore, required to appear in person or through your authorised agent at my office on dt. _____ dt. _____ A.M / P.M. & produce or cause to be produced the account and documents maintained for your business including such other documents as may be required for the period (s) from _____ to _____ as specified below.
- 6.** You are also required to show cause why in addition to the amount of tax that may be assessed on you, penalty equal to the amount of tax assessed shall not be imposed on you under sub-rule (5) of rule 12 of the CST (O) Rule, 1957.
- 7.** In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under clause (b) of sub-rule (5) of rule 12 of CST (O) Rule, 1957 to the best of my judgment without further reference to you.
- 8.** Particulars of Accounts and Documents required:-
 - 1.
 - 2.
 - 3.

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION