

**“FORM E 23**

[See rule 10 (5) (b) and (c)]

**ORDER IMPOSING PENALTY FOR FAILURE TO FILE RETURN**

1. Office address: 

Date	Month	Year

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2. TIN / SRIN / Identification No. 

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3. Name & address of the dealer: 

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4. The return due on dt. \_\_\_\_\_  
was received in this office on dt. \_\_\_\_\_  
The tax declared as due on the return was Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_)  
The return was received and payment made on \_\_\_\_\_  
The Period of default involved in \_\_\_\_\_ months  
Interest due @ 2% per month on Rs. \_\_\_\_\_  
is Rs. \_\_\_\_\_  
Penalty due @ 2% per month on Rs. \_\_\_\_\_  
The penalty, due under Sub-section (7) of Section 7 for default in furnishing the proof of payment for \_\_\_\_\_ days @Rs.50/- per day, is Rs. \_\_\_\_\_  
Total interest and Penalty due is Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_)  
This amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) towards interest and penalty shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner of Sale Tax or Sales Tax Officer within seven days of the date of payment.

**Signature**  
**Deputy / Assistant Commissioner of**  
**Sales Tax / Sales Tax Officer**

**Office Seal**  
**Place** \_\_\_\_\_  
**Date** \_\_\_\_\_

\_\_\_\_\_ **Circle /**  
\_\_\_\_\_ **Assessment Unit”**