

ANNEXURE
FORM 1
(See rule 2)
Certificate of tax, etc., due

To

The Tax Recovery Officer,

.....
.....

Sir,

This is to certify that Sri doing business as.....(owner/proprietor/partner/karta/director etc.) of (name & style of business) of M/s..... at (place).....is in arrears of tax/penalty/ interest as shown in the following Table. I request you to take action to recover the said amount of Rs.....under sub-section (7) of section 50 of the Orissa Value Added Tax Act, 2004.

TABLE

Year of assessment	Date of assessment order	Date of service of demand notice	Amount in arrears	Whether tax or penalty or interest
1	2	3	4	5
			Total	

Yours faithfully,

Dated the20.....

Assessing Authority

FORM 2

(See rule 3)

NOTICE

Take notice that you have failed to pay Rs.....being the arrears of tax/ penalty/ interest levied on you under the Orissa Value Added Tax Act, 2004 and/ or the details of which are furnished in the following Table. If the said amount is not paid within a period of fifteen days from the date of service of the notice, it shall be recovered by attachment and sale of your movable or immovable property. In addition to the said amount you will also be liable to pay the expenses involved in the attachment and/ or sale of your movable and / or immovable property.

TABLE

Assessment year to which the amount in arrears relate	Whether the amount due is tax or penalty or interest	The amount in arrears (tax or penalty or interest) should be shown separately	Date of service of the demand notice in respect of the amount in arrear	Date on which the amount became due
1	2	3	4	5

Tax Recovery Officer

Dated the20.....

FORM 3
(See rule 21)

Warrant of attachment

Whereas Shri has failed to pay Rs..... being the tax/ penalty/ interest, the details of which are furnished in the Table below, the movable property of the said Shri as set forth in the Schedule here unto annexed or which shall be found by the undersigned shall be attached and sold unless the said Shri..... pays the said sum of Rs..... (in words)..... with Rs..... towards the cost of this attachment.

TABLE

Amount in arrears	Whether tax/ penalty/ interest
1	2

SCHEDULE

Dated the20.....

Tax Recovery Officer

FORM 4

(See rule 26)

Attachment of a debt not secured by negotiable instrument/ share in a Company/ movable property not in the possession of the defaulter except property in the custody of a Court.

To

.....
.....

Whereas Shrihas failed to pay Rs..... being the tax/ penalty / interest, it is ordered that said Shri be and is hereby prohibited and restrained, until further order by the undersigned.

* (i) from receiving from you the debt alleged now to be due from you to the said Shri.....and that you are hereby prohibited and restrained until further order by the undersigned from making payment of the said debt or any part thereof to any person whomsoever or otherwise than to the undersigned.

* (ii) from making any transfer of shares in.....company or from receiving payment of any dividend thereon, and you are hereby prohibited and restrained from permitting any such transfer or making any such payment.

* (iii) from receiving you the following property in your possession to which defaulter Shri..... is entitled and you are hereby prohibited and restrained until further order by the undersigned from delivering the said property to any person or persons whomsoever.

Description of property

.....

Dated the20.....

Tax Recovery Officer

* Strike off whichever is not applicable.

FORM 5
(See rule 27)

Attachment of a decree

To
The Munsif/
Judge of the Court of.....

Sir,

I have the honour to inform you that the decree obtained in your Court on the day of20 by Shri..... in Suit No..... of 20..... has been attached by the undersigned in execution of a certificate issued by the assessing authority. You are therefore requested to stay the execution of the decree of your court until you receive an intimation from the undersigned that the present notice has been cancelled or until execution of the said decree is applied for by the assessing authority, i.e..... or by Sri.....

Yours faithfully,

Tax Recovery Officer

Dated the20.....

FORM 6
(See rule 28)

Attachment of the share or interest in movable property

To

Shri.....
.....

Whereas you have failed to pay Rs.....being the tax/ penalty/ interest, you are hereby prohibited and restrained until further order by the undersigned from transferring the share or interest you have in the property specified below or from charging it in any way.

Description of the property

Dated the20.....

Tax Recovery Officer

FORM 7
(See rule 30)

Prohibitory order

To

.....
.....

Sir,

The assessing authority, i.e.....has issued a certificate under rule 2 of Schedule E to the Orissa Value Added Tax Act, 2004 for recovery of Rs.....from Shri.....It is stated that Rs.....is due by you to said Shrion account of (Specify how much money is due and on what account)..... .I request that you will hold the said money subject to the further order by me.

Yours faithfully,

Dated the20.....

Tax Recovery Officer

FORM 8
(See rules 37 and 51)

Proclamation of sale

Name and address of the defaulter

Whereas an order has been made by the undersigned for the sale of the attached property specified in the Schedule below in satisfaction of the certificate issued by the assessing authority.....under rule 2 of the Schedule E to the Orissa Value Added Tax Act,2004 for Rs....., interest thereon and costs of this execution.

The sale will be by public auction and the property shall be put up for sale in the lots specified in the Schedule below. The sale will be of the right, title and interest of the defaulter said Shri.....and the liabilities are those specified in the Schedule below against each lot.

In the absence of any order of postponement the sale will be held at..... at..... A.M. In the event however the entire amount due is tendered or paid before the knocking down of any lot the sale will be stopped.

The sale will be subject to and in accordance with the Schedule E to the Orissa Value Added Tax Act, 2004.

In the case of movable property the price of each lot shall be paid at the time of sale or as soon as after the undersigned directs and in default of payment the property shall forthwith be again put up and resold.

In the case of immovable property the person declared to be the purchaser shall pay immediately after such declaration twenty-five percent of the amount of his purchase money to the undersigned and in default the property shall forthwith be resold. The balance purchase money shall be paid by the purchaser to the undersigned on or before the fifteenth day of the date of the sale of the property, or, if the fifteenth day be a Sunday or other holiday, then on the first office day after the fifteenth day.

SCHEDULE

Number of lots	Description of the property with name of the owner	Assessment paid and nature of the interest in the property	Encumbrances to which the property is liable	Claims put forward
1	2	3	4	5

Dated the20.....

Tax Recovery Officer

FORM 9
(See rule 47)
Notice of attachment of immovable property

PART I

To

.....
..... (Defaulter)

Take notice that you have failed to pay the amount of Rs.....being the arrears of tax/ penalty/ interest payable by you under the provisions of the Orissa Value Added Tax Act, 2004 within the time specified in the recovery notice served on you on.....The immovable property mentioned in the following Table are, therefore, hereby attached and they will be sold for the recovery of the said amount. You are hereby prohibited from transferring or charging the said property in any way and any transfer or charge created by you shall be invalid.

TABLE

Sl. No.	Survey No.	Boundaries	Village	Taluk	District	Name of the defaulter who holds the property
1	2	3	4	5	6	7

PART II

To

The General Public

A copy of the notice of attachment issued to Shri is enclosed herewith. The immovable property mentioned therein have been attached by the undersigned in exercise of the powers conferred by sub-section (7) of section 50 of the Orissa Value Added Tax Act, 2004 and the rules made thereunder. The said owner of the property has been prohibited from transferring or charging the said property in any way. Notice is hereby given to the general public that any transfer or delivery of the said property or of any interest therein and any payment to the said defaulter of any debt, dividend or other moneys contrary to such attachment shall be void against all claims enforceable under the attachment.

Dated the20.....

Tax Recovery Officer

FORM 10
(See rule 64)

Sale certificate

This is to certify that the following property :-

Sl. No.	Survey No.	Boundaries	Village	Tahasil and district	Extent	Name of the defaulter who held the property
1	2	3	4	5	6	7

 has been sold to.....
at..... in public auction of the property held under section 50(7) of the Orissa Value Added Tax Act, 2004 and the rules on.....for Rs..... and the said (purchaser).....has been declared to be the purchaser of the said property at the time of the sale. The sale price of the said property was received on.....The sale was confirmed and became absolute.

Dated the20.....

Tax Recovery Officer

FORM 11
(See rule 68)

Notice to show cause why a warrant of arrest should not be issued

To

Whereas a certificate has been drawn up by the
(Assessing Authority) for recovery of arrears from you under sub-section (7) of
section 50 of the Orissa Value Added Tax Act, 2004; and

And whereas you have failed to pay the amount specified in the Notice in Form 2
served on you and it is proposed to execute the above certificate by arrest and
imprisonment of your person;

You are hereby directed to appear before the undersigned on the day
of20at.....A.M./P.M. and show cause why you should
not be committed to the civil prison in execution of the said certificate.

Dated the20.....

Tax Recovery Officer

FORM 12
[See sub-rule (3) of rule 68]

Warrant of arrest

To _____

Whereas a certificate was drawn up by the
(Assessing Authority) for recovery of arrears from Shri
....., (address)
and as per the said certificate an amount of Rs. is to be recovered
from the defaulter, and the sum of Rs., as noted below, is due from the
said defaulter in respect of the said certificate :-

	Rs.	P.
Certificate amount / specified amount	
Cost and charges	
Interest up to the date of issue of this warrant	
	Total	_____

And whereas the said sum of Rs. has not been paid in satisfaction of
the said certificate;

You are hereby directed to arrest the said defaulter and produce him before the
undersigned as soon as practicable and in any event within twenty four hours of his
arrest (exclusive of the time required for the journey), unless the defaulter pays to
you the said amount of Rs. together with further interest on Rs.
..... (at the rate of two per centum per month) for the period commencing
immediately after the date of issue of this warrant and Rs. for the cost of
executing this process.

You are hereby further directed to return the warrant on or before the
.....day of 20..... with an endorsement certifying the day on
which and the manner in which it has been executed or the reason why it has not
been executed.

Dated the20.....

Tax Recovery Officer

FORM 13
(See rule 71)

Warrant of detention in Civil Prison

To
The Superintendent / Officer-in-charge
_____Jail.

Whereas Shri has been brought before the undersigned under a warrant in execution of a certificate drawn up by the (Assessing Authority) for recovery of arrears from him and whereas he has not satisfied the undersigned that he is entitled to be discharged from custody and has not paid the amount due from him as detailed below :-

	Rs.	P.
Certificate amount / specified amount	
Cost and charges	
Interest	
	Total	_____

Whereas the undersigned is satisfied that Shri should be committed to the civil prison and an order to that effect has been passed by the undersigned on the day of20

You are hereby directed and required to take and receive Shri into the civil prison and to keep him imprisoned therein for a period of days or until the amount aforesaid, togetherwith further interest on Rs.....(at the rate of two per centum per month) for the period commencing immediately after the date of issue of this warrant payable under sub-section (6) of section 50 of the Orissa Value Added Tax Act, 2004, is paid to you or until you receive an order of release from the undersigned.

The undersigned does hereby fix Rs.P per diem as the rate for subsistence allowance of Shri during his confinement under this warrant.

Dated the20.....

Tax Recovery Officer

FORM 14
[See sub-rule (5) of rule 74]

Order of release

To
The Superintendent / Officer-in-charge
_____ Jail.

Under orders passed by the undersigned this day, you are hereby directed to forthwith set free Shri who is now in your custody as a result of the warrant of detention issued by the undersigned on the day of 20

Dated the20.....

Tax Recovery Officer