

FORM 318

(See rule 48)

(Notice under sub-section (1) of section 33 of the Maharashtra Value Added Tax Act, 2002

To
M/s _____

No.:

Date:

Sir,

WHEREAS , a sum of Rs. _____ is due from _____

_____ who is /are a dealer/s liable to pay tax under the Maharashtra Value Added Tax Act, 2002 , Tax Identification Number (TIN) _____ on account of Tax / penalty or interest under the Act;

I, the undersigned do hereby require you, under section 33 of the said Act, to pay to me forthwith any amount due from you to or held by you for or on account _____ of _____ M/s _____ up to the amount of arrears shown above.

And I do also require you to pay any money which may become due from you to him / them or which you may subsequently hold for or on account of him/them up to the amount of arrears still remaining unpaid, forthwith on the money becoming due or being held by you as aforesaid as such payment is required to meet the amount due by the said dealer in respect of arrears of tax, penalty and interest under the said Act.

Please note that payment made by you in compliance with this Notice is in law deemed to have been made under the authority of the said dealer and my receipt will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount referred to in the receipt.

Please also note that if you discharge any liability to the said dealer after receipt of this Notice , you will be personally liable to the Commissioner of Sales Tax, Maharashtra State, Mumbai, to the extent of the liability discharged or to the extent of the liability of the said dealer for tax and penalty and interest under the said Act ,whichever is less.

Please note further that if you fail to make payment to me, in pursuance further proceedings shall be taken- for recovery of the amount from you as an arrears of Land revenue under sub-section (6) of section 33 of the Maharashtra Value Added Tax Act,2002

A chalan in Form 210 for payment of the money into a Government Treasury is sent herewith and you are required to send the receipted copy on or before _____ to this office.

If, however, it is proved to the satisfaction of the undersigned, within twenty days of the receipt of this Notice or within the further time that may be granted on request that the sum demanded, or, any part thereof is not due to the dealer viz. M/s _____

_____ or that you do not hold any money for or on account of the said dealer , then nothing contained in this Notice shall require you to pay any such sum or part thereof , as the case may be.

A copy of this Notice is being sent to Shri / M/s _____

Yours faithfully

Encl One chalan in Form
: 210 in Triplicate.

Signature _____

Designation _____