**FORM 412**

(*See* rule 47)

***Notice for forfeiture and for imposing penalty under section 29(10) 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 (10) 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 | | | |  |

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