

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 G

NOTICE

[for rejection of return and best-judgement assessment u/s 22(3)]

{ See Rule 22(7)}

**VAT OFFICE
ADDRESS**

DATE	D	D	M	M	Y	Y
------	---	---	---	---	---	---

TIN*							
------	--	--	--	--	--	--	--

*TIN= Tax Payer's Identification Number

HELP LINE	contact persons/Ph. Nos.
-----------	--------------------------

Gentlemen,

The undersigned in constrained to propose best-judgement assessment on you on the basis of particulars furnished hereunder:

Return Period

<i>From</i>	<i>To</i>
-------------	-----------

Reason Codes

- 01 Statutory return has not been filed despite liability.
- 02 Revised return has not been filed curing defects in original return despite intimation
- 03 Tax dues/interest/penalty associated with return(s) have not been paid fully.
- 04 Input Tax credit claimed on opening stock as on.....exceeds permissible limit/inadmissible
- 05 Input Tax credit claimed on capital goods exceeds permissible limit/inadmissible
- 06 Output Tax conceded appears understated in relation to inputs/input tax credit (see annexure for details)
- 07 Input tax claimed appears overstated in relation to outputs/output tax (see annexure for details)
- 08 Reverse tax has not been conceded in respect of input tax credit irregularly availed eg. Interstate stock transfer (see annexure for details)
- 09 Reverse tax conceded appears disproportionate/understated in relation to input tax credit availed (see annexure for details)

- 10 Special Rebate claimed is inadmissible/exceeds permissible limit (see annexure for details)
- 11 Refund claim is not supported by documents/exceeds permissible limit (see annexure for details)
- 12 Refund adjustment claim is not supported by documents/exceeds permissible limit (see annexure for details)
- 13 Evidence for export not enclosed
- 14 Evidence for interstate sales not enclosed
- 15 Particulars of Debit/Credit Notes not furnished.
- 16 Misclassification of commodities and erroneous computation of tax (see annexure for details)
- 17 Others

(' √ ' appropriate box)

You are hereby afforded an opportunity of being heard in the matter and also to file any documentary evidence or revised return before the undersigned at.....(time) on.....(date) or latest byin default whereof the assessment for the return period from.....to..... would be completed to the best of my judgement in the following manner.

Free Text Box for proposal

Kindly note that adjournment would not be granted except under unavoidable contingencies.

SEAL

Signature and designation of Commercial Tax Authority