

FORM 301
(See sub- rule (1) of rule 29)

Notice for provisional assessment under section 32 of the Gujarat Value Added Tax Act, 2003

Office Address.....

To,

.....
.....
.....

Registration Certificate No.....

Period : Fromto

(1) Your return for the periodtowas scrutinized under sub-section (1) of section 32 of the Gujarat Value Added Tax Act,2003. (hereinafter referred to as “ the said Act ”) It is found that as per the aforesaid returns furnished by you :

- (i) net amount of tax payable, in accordance with section 13 of the said Act, is nil,
- (ii) the amount of tax credit is carried forward for subsequent return,
- (iii)the amount of refund is claimed therein ,
- (iv)higher amount of tax credit than the admissible amount of tax credit has been claimed in the return.

After undertaking the scrutiny of the return filed by you, it has been decided to provisionally assess the tax under section 32 of the said Act.

(2) On the basis of the relevant materials, it is believed that the tax has been evaded and, therefore, it has been decided to provisionally assess the tax under section 32 of the said Act.

You are hereby directed to attend at (place).....
(on (date).....At (time).....and to produce

or cause to be produced books of accounts and all evidence on which you rely in support of your returns.

Place :

Seal

**Signature
Name of the
Office
Designation :**