

**FORM XVII**  
**( Under Rule 29 of TVAT Rules )**

**NOTICE OF DEMAND UNDER SECTION 38 OF**  
**TRIPURA VALUE ADDED TAX ACT, 2004**

To.....(Name)

..... (Address)

Whereas.....(name of the defaulting dealer), a dealer having the place of business at..... and holding Taxpayer's Identification Number.....under Tripura Value Added Tax Act, 2004 defaulted to pay arrears under the said Act amounting to Rs..... (Rupees.....);

And whereas it is now considered necessary to resort to the mode of recovery prescribed by and under section 38 of the said Act;

You are hereby required under section 38 of the said Act to deposit the said amount of Rs..... (Rupees .....) or such sum as is due or may become due by you to the said defaulting dealer or such sum as you hold or may subsequently for or on account of the said defaulting dealer either in your name or jointly with any other person or persons, whichever sum is less, within thirty days from the date of receipt of this notice or forthwith on the money being due to the defaulting dealer, if such money becomes due to the said dealer after thirty days from the date of receipt of this notice in the Government Treasury/Reserve Bank of India at..... under the head of account "0040-Sales Tax Receipts under Tripura Value Added Tax Act, 2004 and to produce within a week from the date of such deposit a receipted copy of the challan before the undersigned in proof of payment thereof;

Please note that any claim respecting the money in relation to this notice arising after the date of this notice shall be void as against the demand contained in this notice;

Please also note that objection, if any, on the ground that the sum demanded or any part thereof is not due by you to the defaulting dealer above named or on the ground that you do not hold any money for or on account of the said defaulting dealer or on the ground that money demanded or any part thereof is not likely to be due to the said dealer, or be held for on account of the said dealer, may be filed before the undersigned within fifteen days from the date of service of this notice and such objection, should be accompanied by a statement on oath to the above effect and you may further be required to prove to the satisfaction of the undersigned the correctness of your objection on a date to be intimated to you.

Please note further that on production of the receipted challan in compliance with this notice you shall be fully discharged from your liability to the said defaulting dealer to the extent of the amount so paid.

Superintendent of Taxes

In the event of your discharging any liability to the said defaulting dealer or to any of the representatives or assigns after receipt of this notice, you shall be personally liable to the extent of your own liability to the said defaulting dealer so discharged or to the extent of the said defaulting dealer's liability for any sum due under the whichever is less;

If you fail to make payment in pursuance of this notice, you shall also be deemed to be a dealer in default under the Act in respect of the amount specified in this notice and further proceedings may be taken against you for the realisation of the amount as if it were an arrear due from you under the Act and this notice shall have the same effect as an attachment of a debt.

Copies of this notice are forwarded to :-

- 1.....( Name and address of defaulting dealer)
- 2.....(Joint holders, if any, of the money forming the subject matter of this notice)

SEAL

Assistant Commissioner  
.....

Superintendent of Taxes  
.....

Address.....

Date.....