

**“ORDER IMPOSING PENALTY UNDER SUB-SECTION (3) OF SECTION 34 IN CASE OF  
UNREGISTERED DEALER  
[See sub-rule(3) of Rule 36]**

01. Office address

|   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|
| D | D |   | M | M |   | Y | Y | Y | Y |
|   |   | - |   |   | - |   |   |   |   |

02. Name and address of the dealer

*(Please strikeout whichever is not applicable).*

- 03.** Despite issue and service of notice in VAT Form 207, the return for the tax period (s) commencing from \_\_\_\_\_ to \_\_\_\_\_ due on \_\_\_\_\_ was not received in this office until dt.\_\_\_\_\_.

**Or**

The proof of payment of tax in full or part in accordance with return in respect of the tax period(s) commencing from \_\_\_\_\_ to \_\_\_\_\_ was not produced until dt.\_\_\_\_\_, and you failed to adduce satisfactory cause / no cause for such failure to file return / producing proof of payment of the tax admitted to be payable in the return filed. Penalty is therefore levied under sub section (3) of section 34 of the Act as calculated hereunder.

**04. Calculation of penalty**

- (i) Due date of filing return as per notice dt. \_\_\_\_\_  
 (ii) Date of assessment / date of filing return dt. \_\_\_\_\_  
 (iii) Period of delay \_\_\_\_\_ days  
 (iv) (Strikeout whichever is not applicable)

Penalty due @ Rs. 100/- for each day of default determined at Rs. \_\_\_\_\_ (Rupees. \_\_\_\_\_),

**or**

Penalty of Rs.10, 000/- (Rupees Ten Thousand)

Penalty of Rs. \_\_\_\_\_ is imposed under sub-section (3) of section 34 which shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner of Sales Tax or Sales Tax Officer within seven days of the date of payment.

Office seal

ASSISTANT COMMISSIONER OF SALES TAX/  
SALES TAX OFFICER  
\_\_\_\_\_ Circle”.