

NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE

[See sub-rule (2) of rule 32]

01. Office Address

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03. Name of the dealer.....
Address.....

04. You are found to have committed the following offence(s) as per records available in this office : (Please, mark “v” whichever is applicable in the appropriate box)

- ☐ failed to file return for the tax period_____ or tax periods_____ within the time prescribed for the purpose; or
- ☐ knowingly furnished incomplete or incorrect information in the return furnished for the tax period or tax periods _____; or
- ☐ failed to pay tax, interest and penalty due under the Act for the period or periods_____; or
- ☐ failed to account for the Tax/Retail invoices issued, in the books of account as per details specified in the order; or
- ☐ furnished, accepted or held or caused to be produced a false waybill knowingly, the details of which are specified in the order; or
- ☐ you have no business at the declared place at _____; or
- ☐ contravened the provisions of Section_____ of the Act; or
- ☐ discontinued business without informing such discontinuation as per details specified in the order: or
- ☐ conducted business in such manner that there is reasonable apprehension of evasion of tax or attempt to evade tax and such apprehension is based on facts, the details of which are specified in the order.

05. Accordingly, your continuance as a registered dealer is prejudicial to the interest of revenue.
06. Your certificate of registration is, therefore, suspended under sub-section (1) of Section 30 of the Orissa Value Added Tax Act., 2004.
07. The suspension of your registration certificate shall take effect from the date of service of this notice.
08. Please note that you are not entitled to input tax credit from the date, the suspension takes effect to the date of order of the restoration of your registration certificate, if any.
09. Please also note that you are not entitled to issue any tax invoice against your sales during the period as mentioned in the preceding paragraph.
10. However, you are given an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.
11. You are, therefore, directed to appear in person or through your authorised representative in the office of the undersigned at _____ A.M./P.M. on _____ and produce such evidence, record or document
12. If you fail to appear or cause appearance on the date and time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

Registering Authority,
Asst. Commissioner of Sales Tax / Sales Tax Officer
_____ Range/Circle

Office seal

Place _____

Date _____