
¹FORM P.G.T. 10

NOTICE

(See Rule 21 and 29-A (1) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Office of the Assessing Authority,
..... District.

No. Dated

To

.....

¹ Form P.G.T. 10 subs. vide Not. No. EXN-(F)18-2/90 dated 19-9-90, published in R.H.P. Extra., dated 19-9-90, P. 1966-1989 w.e.f. 1.10.90 again subs. vide Not. No. EXN-F(18)1/96-Pt.-I, dated 14.3.1997, published in R.H.P. Extra., dated 15.3.1997, P. 902-915 w.e.f. 1.4.1997.

Whereas-

(a) You, an owner registered under certificate No.
of District have,-

(i) furnished the return in Form P.G.T. 8-A for the month/quarter/
year ending the day of 19

(ii) not furnished the return in Form P.G.T. 8-A for the
month/quarter/year ending the day of
..... 19..... and not paid the tax/surcharge for the
..... month(s) of 19
.....

(b) I am satisfied that during the aforesaid period (specify)
you-

(i) were detected committing evasion of tax under the Act during
the period for which the returns have been furnished as per
details given herein below:-

Sl. No.	Particulars of evasion detected.
---------	----------------------------------

(ii) have filed incomplete or incorrect returns, or

(iii) have made un-reasonably low payment of tax with an
obvious intent of suppressing the turnover of fare and freight,
in respect of passengers carried or goods transported, and
without reasonable explanation, in column (6) of the return in
Form P.G.T. 8-A.

(c) I am satisfied on information which has come into my notice that
you have been liable to pay tax/surcharge under the Himachal
Pradesh Passengers and Goods Taxation Act, 1955 in respect of
the period commencing on and ending with
..... but you have willfully failed to apply for
registration under section 9 (1) of the said Act and it appears to
me to be necessary to make an assessment under sub-section (4)
of section 9-B read with rule 29-A of the Himachal Pradesh
Passengers and Goods Taxation Rules, 1957 in respect of the
above mentioned period and all subsequent periods.

2. Now, therefore, you are hereby informed that the returns filed by
you in form P.G.T. 8-A are hereby rejected.

3. Consequently, it is proposed to frame the assessment of tax and
surcharge payable by you in respect of motor vehicle(s)
..... on the basis of the evidence/information available on
record in regard to.-

(a) detection reports

(b) the length of the route on which your motor vehicle(s) is permitted
to be plied;

(c) seating/loading capacity of the motor vehicle; and

(d) other evidence as follows:-

A. Aggregate fare/freight estimated	..	Rs.
B. Tax	..	Rs.
C. Surcharge	..	Rs.

4. In addition to above, it is also proposed to impose the penalty under section 9-B(5)/14-A.

5. You are hereby directed to attend in person or by an agent at (place) on (date) at (time), and are hereby afforded an opportunity for any objection which you may wish to prefer against the proposed assessment and to show cause on that date and that time why in addition to the tax/surcharge proposed to be assessed on you, a penalty not exceeding should not be imposed upon you under section 9-B(5)/14-A of the said Act.

6. In the event of your failure to comply with this notice, I shall proceed to issue the final order of assessment of tax/surcharge and penalty accordingly without any further opportunity to you and to recover the demand raised from you.

Signature
Assessing Authority.
..... District.

(Seal of Assessing Authority)

Dated

Note.- Strike out whichever is not applicable.]