

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE**

[See Rule 9(5)]

Date :

01. Office Address :
02. TIN No. :
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, Right mark, whichever is applicable in the appropriate box.]

- (i) failed to file return for the tax period _____ or tax period within the time prescribed for the purpose _____ ; or
(ii) knowingly furnished incomplete or incorrect information in the return furnished for the tax period or the periods _____ ; or
(iii) failed to pay tax, interest and penalty due under the Act for the period or period; or
(iv) you have no business at the declared place at _____ ; or
(v) contravened the provisions of section _____ of the Act; or
(vi) discontinued business without informing such discontinuation as per details specified in the order; or
(vii) conducted business in such manner that there is responsible 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 continuances as a registered dealer is prejudicial of the interest of revenue.

06. Your certificate of registration is, therefore, suspended under sub-section (7) of Section 25 of the Jharkhand Valued Added Tax Act, 2005.

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 proceeding paragraph.

10. However, you are given in an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.

11. You are, therefore, direct 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 documents.

12. If you fail to appear or cause appearance on the date of time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

Registering Authority
_____ **Circle**

Place :
Date :
Office Seal

