

FORM U
Notice for recovery of money due
[See rule 9(4)]

To
Thiru / Tvl.....

Please take notice that a sum of Rs..... (Rupees..... only) is due to the Government from Tvl. (address) an assessee / a registered dealer, on the file of the Commercial Tax Officer / Deputy Commercial Tax Officer / Assistant Commercial Tax Officer, towards arrears to tax / fee and that as money is due / may become due by you to the said dealer as you hold money / may subsequent to this date come to hold money for / on account of the said dealer, you are hereby required under section 45 of the Tamil Nadu Value Added Tax Act, 2006, to pay forthwith the money due / being held by you, within fifteen days from the date of service of this notice or upon the money becoming due by you or upon its coming to be held by you, whichever is later, so much of the money as is sufficient to pay the amount due by the dealer and specified above / the whole of the money by crossed Demand Draft or banker's cheque or crossed cheque in favour of the undersigned or by remittance into the Government Treasury at failing which the amount will be a charge on your properties and will be recovered as if it were an arrear of land revenue.

Place : Signature

Date : Name

Seal Designation
(Assessing authority)

Note -- (1) Any payment made in compliance with this notice shall be deemed to have been made under the authority of the dealer and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(2) If a person to whom this notice is issued discharges any liability to the dealer after receipt of this notice, he shall be personally liable to the assessing authority, to the extent of the liability discharged or to the extent of the liability of the dealer for the amount due under the Act, whichever is less.