

**FORM ST-19**  
*[See rule 24-B]*

NOTICE UNDER SECTION 7(12) OF THE JAMMU AND  
KASHMIR GENERAL SALES TAX ACT, 1962.

Registration No: CST.....

GST.....

To

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Whereas, I have reasons to believe in consequence of information, the grounds whereof are specified below, the turnover of your business for the year/quarter ended ..... has escaped assessment/ been under assessed at lower rate.

Whereas, I propose to assess/re-assess the said turnover that has escaped assessment/been under assessed/assessed at a lower rate.

I, therefore, give you an opportunity of being heard on (date).....at (time).....in person or through your agent and require you to show cause as to why the proposed assessment/re-assessment is not made.

You are also required to intimate on the aforesaid date the amounts of gross and taxable turnover as recorded in your books of account or other records.

Failure to comply with the terms of this notice shall entail ex-parte assessment/re-assessment and such failure without a reasonable cause shall also make you liable to pay a penalty under section 17 (1) (c) of the Act.

Grounds for proceedings. \_\_\_\_\_

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Seal of the Office.

Assessing Authority

Circle .....

Srinagar/Jammu.

Date.....