

FORM ST-21
[See rule 29(a)]

NOTICE OF DEMAND

No.....

Date.....

G.S.T No.....

C.S.T No.....

To

.....

.....

This is to give you notice that a sum of Rs. particulars whereof are given overleaf has been determined to be payable under the Jammu and Kashmir General Sales Tax Act, 1962 for the year/quarter ended.....

1. You are hereby required to pay the said sum into the Treasury within 20 days of the receipt of this notice.
2. For failure to pay the aforesaid sum within the specified period you shall be liable to pay interest for the period of default at the following rates:-

If the default is—

- (a) For a period not exceeding six months at 2% per month.
- (b) For a period exceeding six months at 3% per month.

Besides proceedings for recovery may be initiated under section 16 or section 16-A of the said Act.

3. In case you are aggrieved with the order in consequence of which this notice is issued you may file an appeal or revision under section 11, or 12 of the Act as the case may be before the appropriate authority within the period of limitations mentioned under the said sections.
4. A challan in Form ST-22 is enclosed.

Office seal

Signature of the Assessing Authority

Particulars of Demand

1. Tax
2. Taxable turnover determined
3. Demand:-
 - (i) Sales Tax
 - (ii) Surcharge
 - (iii) Penalty
 - (iv) Other sum
 - (v) Total
4. Deduct
 - (i) Amount payable under section 8(3)—
 - (a) Sales Tax
 - (b) Surcharge
 - (c) Total
 - (ii) Tax deducted at source under section 16 (C),
 - (iii) Total (i+ii)
5. Tax payable (3-4) (in figures)
- (in words).....

Signature of the Assessing Authority.