

Form N-XI
Notice of Demand under Section 47 of the
Bihar Value Added Tax Act, 2005
[See rule 32]

No.

Date

Office of the of Commercial Taxes Circle
To,

M/s
.....

Whereas a sum of Rs on account of tax due and/or penalty imposed
or interest payable under the Bihar Value Added Tax Act, 2005 payable by
..... (dealer) bearing Taxpayer Identification No.
..... who has failed to make payment of such amount; and

Whereas money is due or may become due to the said dealer from you; or you hold or
may subsequently hold money for/or on account of the said dealer;

You are hereby required under section 47 of the Bihar Value Added Tax Act, 2005, to pay
into the Government Treasury/ Bank mentioned below any amount due from you to or held by
you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Treasury/Bank any money,
which may subsequently become due from you to the said dealer, up to the amount of arrears
still remaining unpaid, forthwith on the money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed
under section 47(3) of the Bihar Value Tax Act, 2005 to have been made under authority of the
dealer and the receipt from the Government Treasury/ Bank will constitute a good and sufficient
discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice,
you will be personally liable to the State Government under section 47(4) of the said Act to the
extent of the liability discharged, or to the extent of the liability of the dealer for and/or penalty
or interest, whichever is less.

Please note further that the amount of money, which you are required to pay in pursuance of this notice or for which you are personally liable to the State Government as above, mentioned, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 47(7) of the Act.

Necessary challan for depositing the money to the credit of Government in the said Treasury/Bank is enclosed herewith.

A copy of this notice is being sent to (dealer).

Place

Signature

Date

Designation

Seal of the Office

Memo No.

Dated

Office of the of Commercial Taxes Circle

To,

Copy to M/s (dealer).

Signature

Designation
