

FORM GST ASMT - 14

[See rule 100(2)]

Reference No:

Date:

To _____

Name

Address

Tax Period --

F.Y. -----

Show Cause Notice for assessment under section 63

It has come to my notice that you/your company/firm, though liable to be registered under section -----of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts – Grounds –

Conclusion -

OR

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ----- ¹[vide Order Reference No. -----, dated -----] and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you ²[****] and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on----- (date)
at (time)

Signature

Name

Designation

¹[Address]

¹ Inserted vide Notification No. 32/2021 dated 29.08.2021.

² Omitted “for conducting business without registration despite being liable for registration” vide Notification No. 32/2021 dated 29.08.2021.