

APPENDIX

FORM 1

[See rule 5]

Notice of demand

To

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Status

PAN.....

1. This is to give you notice that for the assessment year.....a sum of Rs..... , details of which are given on the reverse, has been determined to be payable by you.

2. The amount should be paid to the Manager, authorised Bank or State Bank of India or Reserve Bank of India at.....within.....days of the service of this notice. The previous approval of the Additional/Joint Commissioner has been obtained for allowing a period of less than 30 days for the payment of the above sum.

3. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 30 to 39 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

4. If you intend to appeal against the assessment or penalty, you may present an appeal under section 15 of the Act, to the Commissioner (Appeals).....within thirty days of the receipt of this notice, in Form 2 as prescribed in rule 6, duly stamped and verified as laid down in that form.

5. The amount has become due as a result of the order of the Commissioner (Appeals) under section 15 of the Act. If you intend to appeal against the aforesaid order, you may present an appeal under section 18 of the Act to the Appellate Tribunal.....within sixty days of the receipt of that order, in Form 3, as prescribed in rule 7, duly stamped and verified as laid down in that form.

Place.....

Date.....

.....
Assessing Officer

.....
Address

Notes:

1. Delete inappropriate paragraphs and words.
2. If you wish to pay the amount by cheque, the cheque shall be drawn in favour of the Manager, authorised Bank or State Bank of India or Reserve Bank of India.