# 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 ------[vide Order Reference No. -------, dated ]253and 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 [~~for conducting business without registration despite being~~ ~~liable for registration~~]254and 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 [Address]255

253 Inserted vide Notf no. 32/2021 – CT dt. 29.08.2021 254 Omitted vide Notf no. 32/2021 – CT dt. 29.08.2021 255 Inserted vide Notf no. 32/2021 – CT dt. 29.08.2021

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