

**MISMATCH IN SALE/PURCHASE/ITC FIGURES AS PER VAT RETURN THAT REMAINS
UNRECONCILED FOR THE PERIOD 2016-17**

As per data available with us, it appears that there is unreconciled difference(s) in either of the following categories being (a) sale-purchase mismatch, (b) sale denial by seller, and (c) excess ITC claim as per returns submitted by the dealer for the period of 2016-17.

Individual dealers are, therefore, intimated to pay the due tax with interest, penalty and late fee as applicable as per law as mentioned above and produce the corresponding challan, or reconcile the said difference, before the Assessing Authority at the respective Charge under WBVAT Act, 2003 by 20/02/2023, failing which proceedings as per West Bengal Value Added Tax Act, 2003 may be initiated against such dealers. Email in this respect has been sent to the dealers concerned.

If any proceedings under the West Bengal Value Added Tax Act, 2003 has already been initiated against such dealer in respect of the self-same matter, dealers are requested to ignore this notice.