

THE WEST BENGAL SALES TAX RULES, 1995
FORM 56

Memorandum/Application of the Commissioner for revision under section 82(3)/ review under section 82(5).

[See rule 260/rule 261]

The _____ day of _____

To

The West Bengal Commercial Taxes Appellate and Revisional Board,

WHEREAS I have discovered error or omission in the appellate/revisional order dated _____ passed by the Assistant Commissioner/Deputy Commissioner/Additional Commissioner in the matter of assessment in respect of _____ (dealer) for the year ended _____ (details to be specified in the grounds).

OR

WHEREAS I have discovered concealment by _____ (dealer) of his turnover or incorrect statement of particulars of his sales or purchases or claims for deduction or lower rate of tax in respect of year ended _____ (details to be specified in the grounds).

OR

WHEREAS I have discovered concealment by _____ (dealer) of his turnover or incorrect statement of particulars of his sales or purchases or claims for deduction or lower rate of tax in respect of year ended _____ (details to be specified in the grounds).

I am of the opinion that the assessment is liable to be enhanced from what has been done in the assessment/final appellate/final revisional order(particulars of order to be furnished) on the grounds mentioned herein below.

GROUND

(Here enter the grounds on which the applicant, relies for the purpose of this revision).

In the circumstances, the assessment/final appellate/final revisional order mentioned above calls for revision by way of enhancement in the assessment.

Verification

I _____, the applicant do hereby declare that what has been stated herein is true to the best of my knowledge and belief.

Date _____

Signature _____

Designation _____