

**FORM C**  
[See rule 4]

**Notice of demand under section 30 of the Wealth-tax Act, 1957**

To \_\_\_\_\_

Status \_\_\_\_\_  
G.I.R. No. \_\_\_\_\_

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/Manager, State Bank of India/Reserve Bank of India at \_\_\_\_\_ within 30 days/ \_\_\_\_\_ days of the service of this notice. The previous approval of the Deputy Commissioner has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one and one-half per cent for every month or part of a month comprised in the period commencing after the end of the period of 30 days in accordance with section 31(2).
4. If you do not pay the amount of tax within the period specified above, penalty (which may be as great as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221 of the Income-tax Act, 1961, read with section 32 of the Wealth-tax Act, 1957.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229, 231 and 232 of the Income-tax Act, 1961, read with section 32 of the Wealth-tax Act, 1957.
6. [Omitted]
7. If you intend to appeal against the assessment/fine/penalty you may present an appeal under sub-section (1) of section 23 of the Wealth-tax Act, 1957, to the Deputy Commissioner (Appeals) /Commissioner of Wealth-tax (Appeals) \_\_\_\_\_ within thirty days of the receipt of this notice in the prescribed form, stamped and duly verified as laid down in that form.
8. The penalty payable by you has been imposed by the Deputy Commissioner \_\_\_\_\_ under sub-section (3) of section 18 of the Wealth-tax Act, 1957. If you intend to appeal against the penalty, you may present an appeal under sub-section (1) of section 24 of the said Act, to the Appellate Tribunal \_\_\_\_\_ within 60 days of the receipt of the order imposing the penalty in the form prescribed under sub-section (4) of section 24 of the said Act duly stamped and verified as laid down in that form.

Date \_\_\_\_\_

Place \_\_\_\_\_

\_\_\_\_\_  
Assessing Officer

\_\_\_\_\_  
Circle/District

**Notes:**

1. If you wish to pay the amount by cheque, the cheque should be drawn in favour of the manager, authorised bank/State Bank of India/Reserve Bank of India.
2. Delete the inappropriate words.