## **FORM VAT 440**

See rule 150(1)(a)

## Form of Appeal Memorandum to the Appellate Tribunal

Before the Sales Tax Appellate Tribunal, Karnataka

No.....of 200

Appellant (s)

# VS.

## Respondent

- (1) District in which the assessment/order/proceeding was made:
- (2) Assessment year/period:
- (3) Authority passing assessment order/proceeding disputed:
- (4) Joint Commissioner passing the order in appeal under Section 62 or revision order under Section 64:
- (5) Number and date of the order passed in appeal under Section 62 or revision order under Section 64:
- (6) Date of communication of the order now appealed against:
- (7) Address to which notices may be sent to the Appellant:
- (8) Address to which notices may be sent to the Respondent:
- (9) Relief claimed in appeal:
  - (a) Turnover determined:
  - (b) If turnover is disputed-
    - (i) Disputed turnover:
    - (ii) Tax due on the disputed turnover:
  - (c) If rate of tax is disputed-
    - (i) Turnover involved:
    - (ii) Amount of tax disputed:
  - (d) Any other relief claimed:
- (10) Grounds of appeal etc.:

(Signed)Appellant(s)/

Authorised

representative, if any

#### **VERIFICATION**

I/We ,.....the appellant / appellants do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

(Signed)Appellant(s)/

Authorised

representative, if any

- **Note:** (1) The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy) of the order appealed against and also four copies of the assessment order.
  - (2) The appeal when filed by any other person other than an officer empowered by the State Government under sub-section (1) of Section 62 should be accompanied by a Treasury receipt in support of having paid the fee calculated at the rate of 2 per cent of the disputed tax subject to a minimum of Rs.200 and a maximum of

Rs.1000. The fee should be credited in a Government Treasury to the following head of account:

Other receipts under VAT- 0040-00-110-1-04 – Appeal or application fees relating to the Appellate Tribunal.(Cheques, drafts, cash or other negotiable instruments will not be accepted)

(3) The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.