

**THE KERALA GENERAL SALES TAX RULES 1963**

**FORM No. 24**

**Notice of demand of penalty/interest under Section  
23(3)/28(8)/45A/45AA/46A**

See Rules 31 (2)/31A(2) and 34( 13)

To

.....

Whereas a penalty of Rs..... (in figures) Rupees .....  
.....(in words) has been imposed on you  
under section .....(here enter the section of the Act) \*/and interest  
amounting to Rs..... (in figures) Rupees .....  
.....(in words)\* has accrued under Section 23(3) of the Act.

You are hereby directed to pay the above sum of Rs..... (in figures) Rs  
..... (in words) being the penalty  
imposed on you/interest accrued\* on or before ..... by  
remitting into the Government Treasury or by crossed Demand Draft or Cheque in favour  
of the Assessing Authority, failing which the same shall be recoverable from you as  
arrears of land revenue and/or as a fine imposed by a Magistrate.

Arrears of tax/other amount outstanding (1)	Date of service of demand notice (2)	Period for which interest is calculated (3)	Amount of interest (4)
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Place:

Signature of the Authority

Date :

imposing penalty

**Note:--** If payment is made by cheque the cheque shall be acceptable by the Assessing Authority and the Treasury concerned/and the dealer shall ensure encashment of the cheque when presented to the bank

\*Strike out whichever is not applicable