

**FORM 8**

(See Rule 15(2) of the Central Sales Tax (Delhi) Rules, 2005)

**Memorandum of appeal under sub-section (3-H) of section 7 of the Central Sales Tax Act, 1956**

To  
The Commissioner,  
Department of Value Added Tax  
Delhi

- 1. Name and address of the appellant .....  
.....  
.....
- 2. Date of order against which the appeal is made .....
- 3. Date on which the order appealed against was served on the appellant .....
- 4. Name of the Value Added Tax Officer who passed the order appealed against.  
.....

The appellant.....(name and address of the appellant) who is carrying on the business know as ..... showeth as follows:-

- 1. The appellant made an application for registration under section 7 of the Central Sales Tax Act, 1956, to the Value Added Tax Officer but the Value Added Tax officer imposed as a condition for the issue of a certificate a requirement that the appellant should furnish security in the sum of Rs.....within.....days, for reasons recorded in his order, a copy of which is enclosed.

**(applicable in case covered by sub-section (2-A) of section 7)**

**Or,**

The appellant is holding registration certificate No..... under the Central Sales Tax Act, 1956. The Value Added Tax Officer has required the appellant to furnish security / additional security in the sum of Rs.....within.....days, for the reason recorded in his order, a copy of which is enclosed.

**(applicable in cases covered or sub-section (3-A) of section 7)**

**Or,**

The appellant is holding registration certificate No.....under the Central Sales Tax Act, 1956, and had furnished security in the form of .....in favour of the Government. The Value Added Tax Officer has forfeited the security furnished by the appellant to the extent of Rs. ....for reasons recorded in his order, a copy of which is enclosed.

**(applicable in cases covered by sub-section (3-D) of section 7)**

**Or,**

The appellant is/was holding registration certificate No.....under the Central Sales Tax Act, 1956, and had furnished security in the form of .....in favour of the Government. The appellant applied on ..... for the refund of Rs. .... deposited by the appellant by way of security under section 7 of the Act, but the Value Added Tax Officer did not refund the amount applied to be refunded, for reasons recorded in his order, a copy of which is enclosed.

**(applicable in cases covered by sub-section (3-G) of section 7)**

2. The appellant has/has not furnished the security required to be furnished in terms of the order appealed against.

**(Delete if the appeals under sub-section (3-D) or (3-G) of section 7)**

3. The appellant makes the appeal on grounds mentioned below:

**Grounds of appeal**

**(Enter here a concise statement of the reason on which you rely upon for the purposes of this appeal)**

4. The appellant prays that the following relief's may be granted to him :-

- (a)
- (b)
- (c)
- (d)
- (e)

5. The appellant does hereby declare that what is stated herein is true to the best of my knowledge and belief.

Signature

(to be signed by the appellant or by an agent duly authorized in writing  
In this behalf by the appellant)

Status.....

Place .....

Date .....