

**FORM NO. 103**

**Notice of demand under section 289 of the Act**

To

\_\_\_\_\_

Status - (Refer Note 2)

PAN - \_\_\_\_\_

1. This is to give you notice that for the tax year \_\_\_\_\_ or the block period \_\_\_\_\_, as the case may be, a sum of \_\_\_\_\_, details of which are given in the Order, has been determined to be payable by you.
2. The amount should be paid within 30 days of the service of this notice or by \_\_\_\_\_ wherein the previous approval of the Joint Commissioner of Income-tax has been obtained for allowing a period of less than 30 days for the payment of the above sum.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at 1% for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 411(3) to 411(6) of the Act.
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much 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 412 of the Act.
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 413 to 417, 419 and 421 of the Act.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A.1 of Chapter XVIII of the Act, to the *Joint Commissioner of Income-tax (Appeals)* / *Commissioner of Income-tax (Appeals)* within thirty days of the receipt of this notice, in Form No. 35 [099], duly verified as laid down in that form.
7. The amount has become due as a result of the order of the *Joint Commissioner of Income-tax/Commissioner of Income-tax (Appeals)/Chief Commissioner or Commissioner of Income-tax* under section \_\_\_\_\_ of the Act. If you intend to appeal against the aforesaid order, you may present an appeal under Part A.2 of Chapter XVIII of the said Act to the Income-tax Appellate Tribunal \_\_\_\_\_ within sixty days of the receipt of that order, in Form No. 115, duly stamped and verified as laid down in that form.

Place

\_\_\_\_\_

Assessing Officer

Date

\_\_\_\_\_

Address

Notes :

1. Delete inappropriate paragraphs and words.
2. Fill status as:
  - i) Individual
  - ii) Hindu undivided family
  - iii) Company
  - iv) Limited Liability Partnership
  - v) Firm
  - vi) Association of persons, whether incorporated or not

- vii) Body of individuals, whether incorporated or not
- viii) Local Authority
- ix) Artificial Juridical Person
- x) Government
- xi) Trust

3. You can pay digitally by logging into the e-filing portal ([incometax.gov.in](http://incometax.gov.in)). If you wish to pay the amount by cheque, you can do so at the authorized bank by submitting the cheque along with the challan downloaded from the e-filing portal.
4. If you intend to seek extension of time for payment of the amount or propose to make the payment by instalments, the application for such extension or, as the case may be, permission to pay by instalments, the application for such extension or, as the case may be, permission to pay by instalments, should be made to the Assessing Officer before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of section 411(5).
5. Some of the Information in the form would be pre-filled to the extent possible.
6. All the amounts are to be provided in ₹, unless otherwise specified.