

FORM NO. 7

[See rule 15]

Notice of demand under section 156 of the Income-tax Act, 1961

To

Status _____

PAN _____

1. This is to give you notice that for the ¹[assessment year..... to block period.....as the case may be, 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/State Bank of India/Reserve Bank of India at _____ within 30 days of the service of this notice. 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. 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 per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 220(2).

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 221.

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 227, 229 and 232 of the Income-tax Act, 1961.

6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the *Commissioner of Income-tax (Appeals)* _____ within thirty days of the receipt of this notice, in Form No. 35, duly stamped and 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 Income-tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income-tax Appellate Tribunal _____ within sixty days of the receipt of that order, in Form No. 36, duly stamped and verified as laid down in that form.

Place _____

Date _____

Assessing Officer

Address

Notes :

1. Delete inappropriate paragraphs and words.
2. 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.
3. 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, 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 220(3).

1. Substituted for "assessment year _____ a sum" by the IT (Twenty-First Amendment) Rules, w.e.f. 1-9-2025.