(b If, within ten (10 days after such notice, such taxpayer files a proper return, his taxes, interest and penalties shall be computed and payable as a deficiency assessment in accordance with Section 281(a) (3) of this sub-title.

(c) If such taxpayer fails or refuses to file a proper return within ten (10) days after such notice, the Comptroller shall determine the taxable sales of such taxpayer for the period or periods involved and compute the tax from the best information available and shall add a penalty of one hundred per centum (100%) thereof and interest at the rate of one per centum (1%) per month or fraction of a month on the tax from the time the tax was due until paid. Such determination and computation shall be prima facie correct. If the tax penalty and interest are not paid within ten (10) days after notice and demand, an additional penalty of twenty-five per centum (25%) shall be added.

281. (a) Whenever the Comptroller shall find from an examination of the returns or records of any taxpayer or otherwise that such taxpayer has theretofore filed an incorrect return and paid less than the amount of tax due under this sub-title, he shall levy a deficiency assessment against such taxpayer. Such assessment shall include the amount of such deficiency, as found by the Comptroller, plus one of the following amounts:

(1) If the Comptroller finds that any part of the deficiency is due to negligence on the part of the taxpayer but without attempt to defraud, there shall be added a penalty of five per centum (5%) thereof and interest at the rate of one per centum (1%) per month or fraction of a month on the amount of such deficiency from the tax was due until paid.

(2) If the Comptroller finds that any part of the deficiency is due to fraud with intent to evade the tax, there shall be added a penalty of one hundred per centum (100%) and interest at the rate of one per centum (1%) per month or fraction of a month from the date the tax was due until paid.

(3) In all other cases there shall be added interest at the rate of one-half of one per centum (½ of 1%) per month or fraction of a month from the time the tax was due until paid.

(b) If any deficiency assessment pursuant to this section is not paid within ten (10 days) after notice and