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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
MINISTRY OF LOCAL GOVERNMENT, RURAL DEVELOPMENT  
AND CO-OPERATIVES

Section VI

NOTIFICATION

Dacca, the 12th March, 1981

No. S.R.O. 79-L/81/S-VI/3R-1/81/101.—In exercise of the powers conferred by section 86 of the Local Government Ordinance, 1976 (XC of 1976), the Government is pleased to make the following rules, namely:—

THE LOCAL PARISHADS (CONTRACTS) RULES, 1981

1. **Short title.**—These rules may be called the Local Parishads (Contracts) Rules, 1981.
2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—
  - (a) "contract" includes every variation or discharge of contract as well as an original contract; and
  - (b) "tender committee" means a committee constituted by a local parishad with its Chairman as the Chairman of the committee and such other members as it may think fit for consideration of tenders.
3. **Execution of contract.**—Every contract on behalf of a local parishad shall be executed by the Chairman of the local parishad.

4. **Contract with whom to be made.**—No contract by or on behalf of a local parishad shall be made with a person who is a relation of, or who has pecuniary interest in any business owned or conducted by the Chairman, members, officers, employees or Prescribed Authority of that local parishad.

*Explanation.*—In this rule, the expression “relation” means—

- (a) parents;
- (b) children and their lineal descendants how low soever;
- (c) paternal and maternal grand-parents how high soever;
- (d) brothers and sisters and their descendants how low soever;
- (e) wife or husband;
- (f) father-in-law or mother-in-law and son-in-law or daughter-in-law;
- (g) wife's or husband's brothers and sisters and their descendants how low soever;
- (h) wife's or husband's uncles and aunts and their descendants how low soever;
- (i) step brothers and sisters and their descendants how low soever;
- (j) step sons and daughters and their descendants how low soever;
- (k) paternal and maternal uncles and aunts and their descendants how low soever; and
- (l) adopted sons and daughters and their descendants how low soever.

5. **Contract by whom to be signed, sealed, etc.**—Every contract of a local parishad shall be in writing and shall be signed jointly by the Chairman and two other members of the local parishad and shall be sealed with the common seal of the local parishad and shall specify—

- (a) the work to be done or the materials or goods to be supplied, as the case may be;
- (b) the price to be paid for such work, materials or goods; and
- (c) the time or times within which the contract or specified portions thereof shall be carried out.

6. **Manner of inviting tenders.**—In the case of execution of works or procurement of materials or goods by contract, tenders shall be invited through local newspapers or by public notice in vernacular.

7. **Consideration and approval of certain contracts of Zilla Parishad.**—

(1) No contract on behalf of a Zilla Parishad in respect of a sum, or involving a value, above Taka 1,000·00 (Taka one thousand) shall be made unless the tenders for the same have been previously considered by the tender committee.

(2) No contract on behalf of a Zilla Parishad in respect of a sum, or involving a value, above Taka 2,50,000·00 (Taka two lakh and fifty thousand), shall be made without the approval of the Prescribed Authority.

**8. Consideration and approval of certain contracts of Thana Parishad.—**

(1) No contract on behalf of a Thana Parishad in respect of a sum or involving a value, above Taka 500·00 (Taka five hundred) shall be made unless the tenders for the same have been previously considered by the tender committee.

(2) No contract on behalf of a Thana Parishad in respect of a sum, or involving a value, above Taka 50,000·00 (Taka fifty thousand) shall be made without the approval of the Prescribed Authority.

**9. Consideration and approval of certain contracts of Union Parishad.—**

(1) No contract on behalf of a Union Parishad in respect of a sum, or involving a value, above Taka 200·00 (Taka two hundred) shall be made unless the tenders for the same have been previously considered by the tender committee.

(2) No contract on behalf of a Union Parishad in respect of a sum, or involving a value, above Taka 25,000·00 (Taka twenty five thousand) shall be made without the approval of the Prescribed Authority.

**10. Submission of tenders, etc., to the Prescribed Authority for approval.—**

For the purpose of approval of contracts under rule 7, 8 or 9, a local parishad shall submit to the Prescribed Authority all the tenders, specifications and samples received and all other relevant papers including estimates and conditions, if any, with recommendation for the tender or tenders which, according to the local parishad, merits consideration for acceptance.

**11. Security.—**A local parishad may take sufficient security where it considers it necessary for the due performance of any contract into which it enters and may prescribe such penalties for failure to fulfil the contract as it deems appropriate.

**12. Repeal.—**The East Pakistan Local Councils (Contracts) Rules, 1960, are hereby repealed.

By order of the President  
**FAZLUL KARIM CHOWDHURY**  
*Deputy Secretary.*

**MINISTRY OF FINANCE**

**NATIONAL BOARD OF REVENUE**

**(Excise)**

**NOTIFICATION**

**Dacca, the 12th March, 1981**

**No. S.R.O. 80-L/81/36-Excise.—**In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to make the following further amendment in the Excises and Salt Rules, 1944, namely :—

In the aforesaid rules, for Rule 96GGG the following shall be *substituted*, namely :—

**“96GGG.—Special procedure in respect of footwear of all sorts.—**

(1) This rule shall apply to footwear of all sorts and shall come into force on the 1st day of April, 1981.

(2) In this rule, unless there is anything repugnant in the subject or context,—

- (a) "manufacturer" means a person or establishment including a factory who manufactures or acquires footwear of any kind, whether dutiable or not, with or without the aid of power, steam or gas and sells the footwear to the wholesalers or retailers or to the general consumers;
- (b) "wholesaler" means a person who sells footwear in wholesale out of the stock of footwear manufactured or acquired by him for the purpose of such selling;
- (c) "retailer" means a person who sells footwear in retail out of the stock of footwear manufactured or acquired by him for the purpose of such selling; and
- (d) "management" means the owner, manager, employee or any person by whatever designation known responsible for manufacture, wholesale or retail sale of footwear of all sorts.

(3) Notwithstanding anything contained elsewhere in these rules, the duty on footwear shall be paid in the manner specified hereinafter in this rule.

(4) The duty of excise shall become chargeable as soon as the manufacturing of footwear is complete, but the liability for payment of duty, unless paid by the manufacturer, shall also remain with the wholesaler or retailer, as the case may be, if he acquires any footwear on which duty has not been paid.

(5) Every management manufacturing footwear with the aid of power, steam or gas shall take out a licence in Form L-4 on payment of a licence fee of Taka 100 and on execution of a bond in Form B-2 with a security deposit of Taka 1000 :

Provided that a management manufacturing footwear without the aid of power, steam or gas shall take out a licence in Form L-4 on payment of a fee of Taka 50 and on execution of a bond in Form B-2 without security.

(6) Every wholesaler or retailer having a trade mark or any other marks of its own, whether registered or not, shall take out a licence in Form L-4 on payment of a fee of Taka 100 and on execution of a bond in Form B-2 with a security deposit of Taka 1000.

(7) Notwithstanding anything contained in sub-rule (6), a wholesaler or retailer, excepting a hawker who sells in wayside stands without a permanent place of business and who does not have a trade mark or any other mark of his own and whether registered or not, shall take out a licence in Form L-4 on payment of a fee of Taka 50 and on execution of a bond in Form B-2 without security.

(8) The duty of excise on footwear shall be paid by the manufacturer as soon as the manufacturing is complete by affixing excise stamps of a value appropriate to the rate of duty in force and of appropriate denomination and number. The value of the excise stamps of each colour shall be fixed by the Board from time to time. In case a wholesaler or retailer is also manufacturer, either managing the manufacture himself or employing other

manufacturers, he shall cause the excise stamps to be affixed on the footwears before taking them out of the factory. If, under any special circumstances, the wholesaler or retailer acquires any footwear on which duty has not been paid, he shall immediately on acquisition of such footwear, affix it with excise stamps of appropriate denomination and number :

Provided that the excise stamps are so selected that the minimum required number is used.

(9) The required number of excise stamps shall be affixed on smooth and clearly visible part of the left footwear of a dutiable pair. When more than one excise stamps are required to be affixed they shall be so affixed that each stamp is placed side by side and not one over the other so that each excise stamp is fully visible.

(10) No manufacturer, wholesaler, retailer or any other person shall transport, carry, possess, sell or deal in any dutiable footwear which has not been affixed with excise stamps of appropriate value.

(11) When on calculation, duty of excise on a pair of footwear comes to a fraction of a Taka by less than fifty poisha the duty shall be rounded off to the preceding round figure in Taka and where such duty comes to a fraction of a Taka equal to fifty poisha or more the duty shall be rounded off to the next higher round figure in Taka.

(12) The manufacturer and the wholesaler or retailer, if he is also the manufacturer, shall maintain a daily account of raw-materials and finished products and the footwears acquired and sold, as the case may be, alongwith the account of excise stamps purchased and used in the manner as laid down by the Board from time to time.

(13) Every wholesaler or retailer, excepting a hawker, who is not a manufacturer, shall maintain a daily account of the footwears acquired and sold alongwith the account of excise stamps purchased and used in the manner as laid down by the Board from time to time.

(14) The manufacturer, wholesaler or retailer shall maintain passbook of excise stamps in the manner laid down by the Board from time to time.

(15) The excise stamps shall be sold at all post offices other than branch post offices. A manufacturer, wholesaler or retailer, when purchasing excise stamps, shall produce his passbook at the counter of the post office whereupon the postal official concerned shall sell the stamps and make the necessary entries in the pass book.

(16) The manufacturer, wholesaler or retailer shall keep all his excise stamps in a secured place within his premises and make them available for inspection at any time by the proper officer. The proper officer shall periodically examine the stock of excise stamps and check the balance with that shown in the pass book and shall record the result therein. The

manufacturer may, from time to time, remove from his factory footwears affixed with proper excise stamps after recording the number, variety and price of footwears and such other particulars as may be specified by the Board.

(17) The manufacturer shall, within seven days after the close of each month, submit to the proper officer a monthly return of footwears manufactured during the month, the quantity removed from his factory and such other particulars as may be specified by the Board.

(18) For each sale of footwears to the general consumer, the wholesaler or retailer, excepting a hawker, shall issue a cash memo indicating the trade mark, if any, the retail price and the number of footwears sold.

(19) The manufacturer, wholesaler or retailer shall maintain books, registers and other documents laid down in this rule and make them available alongwith any other account books, ledgers and sales memoranda, if any, maintained by him for inspection and checking at any reasonable time by the proper officer.

(20) If the proper officer has any reasonable doubts as to whether excise stamps have been affixed or properly affixed on any pair of dutiable footwears, he may require the manufacturer, the wholesaler or the retailer to open any package or container or place of storage whereupon the manufacturer or the wholesaler or the retailer shall comply with such requirement.

(21) If any person contravenes any of the provisions of this rule, he shall, without prejudice to any other actions which may be taken under the Act or the rules be liable to a penalty which may extend to Taka two thousand or ten times the amount of duty involved, whichever is higher and any article in respect of which such contravention is committed shall be liable to confiscation.

(22) If footwears confiscated under the Act or the rules are returned to the owner on payment of a fine in lieu of confiscation or are otherwise disposed of in a manner admitting of their passing into consumption, the proper officer shall, if the footwears do not bear excise stamps, cause the excise stamps to be affixed thereon.

(23) The provisions of rules 9, 52, 52A, 52B, sub-rule (1) of rule 224, 228, 228A and 229 shall not apply to the footwears or to the manufacturer, wholesaler or retailer."

TABARAK ALI  
*Member (Excise).*

BANGLADESH ELECTION COMMISSION

NOTIFICATION

Dacca, the 11th March, 1981

No. 5-22/80/Paurashava/LB.—In exercise of the powers conferred under rule 4(2) of the Paurashava (Election) Rules, 1977, the Election Commission is pleased to appoint the Subdivisional Election Officer-II, Khulna Sadar, Khulna as Assistant Returning Officer to assist the Returning Officer in conducting the bye-election to the office of the Commissioner of South Khalishpur Ward under Khulna Paurashava.

By order of the  
Bangladesh Election Commission

MD. FAZLE ALI

*Deputy Secretary (L.B.).*