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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

(Internal Resources Division)

(Excise)

NOTIFICATION

Dacca, the 7th June 1980.

No. S.R.O. 175-L/80/11-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to make the following further amendments in this Ministry's Notification No. S.R.O. 7(D)Exc/72, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table,—

- (1) after serial No. 10 in the first column and the entries relating thereto in the second, third and fourth columns, the following new entry 10A shall be inserted, namely:—

“10A Petroleum gases and other gaseous hydrocarbons including natural gas and liquified petroleum gases used in the generation of power by the Power Development Board and in the production of fertilizer.	12 Taka four and a half per 1000 cubic feet.”;
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(1655)

Price: Taka. 1.25

- (2) for serial No. 15 in the first column and the entries relating thereto in the second, third and fourth columns, the following shall be substituted, namely:—

“15 Kerosene—

- | | | |
|--|----|-----------------------------------|
| (a) Kerosene ordinarily used as illuminant or as fuel. | 17 | Fifty poisha per imperial gallon. |
| (b) Kerosene consumed by the Bangladesh Navy in its vessels. | 17 | Nil.”; |

- (3) in serial No. 23 in the first column, after entry (c) in the second column and the entries relating thereto in the third and fourth columns, the following new entry (d) shall be inserted, namely:—

“(d) Tooth powder. 28 Nil.”;

- (4) in serial No. 27 in the first column, entry (2) in the second column and the entries relating thereto in the third and fourth columns shall be omitted;

- (5) in serial No. 31 in the first column, for entry (a) in the second column and the entries relating thereto in the third and fourth columns, the following shall be substituted, namely:—

“(a) If count, weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper, or label—

- | | | |
|---|----|-------------------------------|
| (i) Yarn of counts less than 16 | 39 | Nil. |
| (ii) Yarn of counts 16 or more but less than 21. | 39 | Twenty poisha per pound. |
| (iii) Yarn of counts 21 or more but less than 35. | 39 | Thirty-five poisha per pound. |
| (iv) Yarn of counts 35 or more but less than 48. | 39 | Eighty poisha per pound. |
| (v) Yarn of counts 48 or more | 39 | Taka two per pound.”; |

- (6) after serial No. 39A in the first column and the entries relating thereto in the second, third and fourth columns the following new Serial No. 39B shall be inserted, namely:—

“39B Bricks other than ceramic bricks 47B Taka twenty per thousand.”;

- (7) for serial No. 45A in the first column and the entries relating thereto in the second, third and fourth columns, the following shall be *substituted*, namely:—

“45 Electric batteries and parts thereof—

Storage batteries—

If retail price is legibly, prominently and indelibly printed on each battery. 54(1)(a) Twenty per cent of the retail price.”;

- (8) for serial No. 46 in the first column and the entries relating thereto in the second, third and fourth columns, the following shall be *substituted*, namely:—

“46 Electric fans—

(a) Electric table fans not exceeding ten inches in diameter. 56 Taka twelve per fan.

(b) Electric ceiling fans not exceeding forty-eight inches in diameter, cabin fans, carriage fans and table fans not included in (a) above. 56 Taka one hundred and twenty-five per fan.

(c) Electric ceiling fans exceeding forty-eight inches in diameter and pedestal fans. 56 Taka one hundred and fifty per fan.”;

- (9) in serial No. 49 in the first column, for entry (d) in the second column and the entries relating thereto in the third and fourth columns the following shall be *substituted*, namely:—

“(d) Hotels and restaurants the rent of which per room per day does not exceed Taka ten or the monthly gross sale including rent does not exceed Taka ten thousand. Part II Nil.”
Item 1(1)

By order of the President

TABARAK ALI

Joint Secretary.

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 176-L/80/12-Excise.—In exercise of the powers conferred by the provisions contained in the third column of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to make the following further amendments in this Ministry's Notification No. S.R.O. 214-L/75/10/75-Excise, dated the 23rd June, 1975, namely:—

In the aforesaid Notification, in the Table—

- (1) in serial No. 3 in column 1, for entries (i) and (ii) in column 3 and the entries relating thereto in column 4, the following shall be substituted, namely:—

“(i) Aerated soda water—

(a) Contents not exceeding 250 c.c. per bottle. Forty poisha per bottle.

(b) Contents exceeding 250 c.c. per bottle. Sixty poisha per bottle.

(ii) Other aerated waters—

(a) Contents not exceeding 200 c.c. per bottle. Sixty poisha per bottle.

(b) Contents exceeding 200 c.c. but not exceeding 250 c.c. Seventy poisha per bottle.

(c) Contents exceeding 250 c.c. per bottle. One Taka fifty poisha per bottle.”;

- (2) for serial No. 7 in column 1 and the entries relating thereto in columns 2, 3 and 4 the, following shall be substituted, namely:—

“7 Item No. 8 II Cigarettes manufacture manually, that is, without (2) (ii) of the First Schedule. any mechanical aid whatsoever,—

- (a) If made by rolling the tobacco in, or wrapping it with, paper or leaf of any plant, but without any filter tip, and packed in round bundles containing twenty-five sticks each, but without using any box-shaped packet of paper board or thick paper. Taka fifteen per thousand cigarettes

(b) If made as in (a) above and packed in box-shaped packets containing not more than twenty sticks each. Taka twenty-five per thousand.

(c) If not covered by (a) and (b) above. Taka thirty and seventy-five poisha per thousand cigarettes.”;

(3) in serial No. 9 in column 1, for entry (A) in column 3 and the entry relating thereto in column 4, the following shall be *substituted*, namely :—

“(A) Soap, whether laundry, toilet or any other kind, manufactured mechanically with the aid of power, steam or gas, if the retail price and weight are legibly, prominently and indelibly printed on the outer wrapper, or container of soap or legibly embossed on soap which is marketed unwrapped or unpacked—

(a) Laundry soap Ten per cent of the retail price.

(b) Toilet soap the retail price of which exceeds Taka three per piece. Thirty-five per cent of the retail price.

(c) Other soaps Twenty per cent of the retail price.”;

(4) for serial No. 11 in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *substituted*, namely :—

“11 Item No. 37 of the First Schedule. (a) Paper board, all sorts .. Taka ten per cwt.

(b) Pulp board used in the manufacture of paper or paper board on which duty of excise is leviable, subject to the condition that the prescribed rules and procedures are followed. Nil.

(c) Recycled paper board commonly known as ‘Khata Board’ manufactured manually and without use of power. Nil.”;

- (5) in serial No. 12 in column 1, *after* entry (f) in column 3 and the entry relating thereto in column 4, the following new entry (g) shall be *added*, namely :—

“(g) Tapes and braids Nil.”;

- (6) in serial No. 12A in column 1, *for* entries (b) and (c) in column 3 and the entries relating thereto in column 4, the following shall be *substituted*, namely :—

“(b) Broad-loom carpets Taka ten per square yard.

(c) Other carpets Taka four per square yard.”;

- (7) *for* serial Nos. 18, 19, 20, 21 and 22 in*column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *substituted*, namely :—

“18 Item No. 54 Primary Cells and Primary Batteries—
(2) (a) of the First Schedule.

If the retail price is legibly, prominently and indelibly printed on each cell or battery—

(i) Standard size .. Taka nine per dozen.

(ii) Medium size .. Taka seven and twenty poisha per dozen.

(iii) Penlight size .. Taka six per dozen

19 Item No. 55 Electric bulbs, all sorts.—
(1) (a) of the First Schedule.

If retail price is legibly, prominently and indelibly printed on such bulb or its package, cover or container—

(1) Bulbs not exceeding 40 watts. Taka twelve per dozen.

(2) Bulbs exceeding 40 watts but not exceeding 60 watts. Taka fifteen per dozen.

(3) Automobile bulbs and bulbs not covered by (1) above. Taka thirty-six per dozen.

- 20 Item No. 55 Fluorescent tubes, all sorts—
 (2) (a) of the First Schedule. If retail price is legibly, prominently and indelibly printed on each tube, or its package, cover or container—
- (i) 4' feet 40 watts standard. Taka ten and seventy five poisha per tube.
- (ii) 4' feet 40 watts sub-standard. Taka eight per tube
- (iii) 2' feet 20 watts standard. Taka eight and fifty poisha per tube.
- (iv) 2' feet 20 watts sub-standard. Taka five and fifty poisha per tube.
- 21 Item No. 57 Radio receivers including transistors—
 (1) (a) of the First Schedule. (a) One band sets— Taka twenty-five per set, provided that the imported receiving sets in completely knocked down condition are transported from Customs port to the Excise bonded warehouse in accordance with the conditions laid down in S.R.C. No. 246-L/245/Cus/75, dated the 12th July, 1975, and the knocked down parts are used exclusively for the manufacture of one band radio receivers and duly accounted for the satisfaction of the Collector of Customs or Excise.
- (b) Two band sets .. Taka seventy-five per set.
- (c) Other sets .. Taka one hundred fifty per set.

- 22 Item No. 57 Television receiver—
(1) (ii) (a).

If the retail price is legibly, prominently and indelibly printed on the body of each television set—

- (a) If the screen does not exceed 14 inches. Taka three hundred per set.
(b) If the screen does not exceed 20 inches. Taka six hundred per set.
(c) Others .. Taka one thousand and fifty per set.”;

(8) in serial No. 23 in column 1, in entry (b) in column (3) for the figure “55” the figure “75” shall be *substituted*.

By order of the President
TABARAK ALI,
Joint Secretary.

[C. No. 1(4)Exc.I/80]

NOTIFICATION

Dacca, the 7th June 1980

No. S. R. O. 177-L/80/13-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 amendments in the Excises and Salt Rules, 1944, namely:—

In the aforesaid Rules,—

- (1) *after* rule 96MM, the following new rule 96MMM shall be *inserted*, namely:—

“96MMM. **Special procedure in respect of bricks, all sorts.**—

(1) This rule shall apply to brick fields and automatic plants manufacturing bricks of any kind including ceramic bricks.

(2) No manufacturer of bricks, hereinafter referred to in this rule as manufacturer, shall manufacture bricks unless he obtains a licence in Form L-4 on payment of a licence fee of Taka one hundred and on execution of a bond in Form B-2 and on furnishing a security deposit of Taka one thousand only.

(3) Notwithstanding anything contained elsewhere in these rules, the duty on bricks shall be paid in the manner laid down in this rule.

(4) A manufacturer shall maintain a daily account of raw materials and fuels used in such manufacture and the disposal of finished bricks in the proper form.

(5) A manufacturer while declaring his premises shall specify the area and size of his kiln along with the number and capacity of chambers in which bricks are burnt.

(6) A manufacturer shall, after the burning of the bricks, stack them within his premises before clearance in a manner that by checking the stacks number of bricks in thousands can be worked out.

(7) A manufacturer shall inform the date of commencement of manufacture at least 15 days before the commencement of such manufacture.

(8) A manufacturer may remove bricks from his premises from time to time without prior payment of duty due thereon. After the close of each calendar month, he shall pay, not later than the seventh day of the month following that in which the goods were cleared, the total amount of duty due on the goods cleared during that month, calculated on the rate or rates in force. After paying duty on all clearances made in the preceding month and in any case not later than the seventh day of each calendar month, the manufacturer shall submit to the proper officer a monthly return in the proper form of all excisable goods manufactured during the preceding month, the quantity of such goods removed from the premises and such other particulars as may be specified in these rules or as the Board or the Collector of Excise may by general or special order require, supported by treasury challans in proof of payment of duty. If the proper officer is satisfied that the return is correct and complete, he shall make an assessment on the basis of duty payable, after giving due credit from the duty paid in pursuance of this rule.

(9) If the proper officer is not so satisfied, he may, after obtaining such further particulars as he may require, determine the duty payable, or if a manufacturer does not submit the monthly return within the period specified for the purpose, the proper officer may make an assessment to the best of his judgment after giving the manufacturer an opportunity of being heard.

(10) If a manufacturer manufactures bats or *surki*, he shall do so only on payment of duty on the number of bricks used in the manufacture of such bats or *surki*. For the purpose of manufacture of either bats or *surki* or both, he shall keep the area separated from his declared premises.

(11) The manufacturer shall keep the daily account complete and ready along with other account books, ledgers and sale memoranda for inspection and checking by the proper officer for determination of the correctness of monthly return.

(12) When any duty payable under the Act has not been paid within the period specified in sub-rule (8) or the proof of payment of duty due on such goods has not been furnished to the satisfaction of the

proper officer, the manufacturer shall be liable to a penalty which may extend to a maximum of Taka two thousand or ten times the duty due on such goods, whichever is higher, without prejudice to any other action which may be taken under the Act.

(13) The provisions of rule 9 except the second proviso, 52, 52A, 52B, sub-rule (1) of rule 224, 228, 228A and 229 shall not apply to bricks to which this rule applies or to the manufacturers of such bricks.”;

(2) after rule 96WWW, the following new rules 96WX and 96WY shall be inserted, namely:—

“96WX. **Special provisions regarding services rendered by automobile garages and workshop.**—(1) In this rule, the expression “management” shall mean the owner, manager or any person, known by whatever designation, responsible for the management and conduct of business in respect of an automobile garage or workshop rendering or providing excisable services.

(2) The management shall maintain, in proper form, a daily account of all excisable services provided or rendered.

(3) For each transaction of excisable services, the management shall issue, in proper form, a bill of charges in duplicate one copy of which shall be given to the person to whom the services are provided or rendered and the other copy shall be retained by the management. The pages of such bills of charges shall be serially numbered and every page of the properly bound book shall be duly authenticated by the proper officer.

(4) The management shall, within seven days after the close of each month, submit to the assessing officer a monthly return in proper form.

(5) The management providing or rendering any excisable services shall pay the duty due thereon within seven days after the close of each month and shall send the challan along with the monthly return to the assessing officer so as to reach him on or before the tenth day of the following month.

(6) If the management does not furnish the monthly return under sub-rule (4) to the assessing officer, the assessing officer may serve a notice upon the management requiring it to furnish the return or returns due, within such period, being not less than fifteen days, as may be specified in the notice, and the management shall thereupon submit the return so required, along with the challan showing payment of duty due on the basis of the return within the aforesaid period.

(7) If the assessing officer is satisfied that the return submitted under sub-rule (4) or sub-rule (6) is correct and complete, he shall make an assessment on the basis thereof and determine the amount of duty payable after giving due credit for the duty already paid.

(8) If the assessing officer is not so satisfied, he may, after calling for such further particulars and such books of account and documents or after making such further enquiry as he may deem fit, make an assessment determining the duty payable.

(9) If the return under sub-rule (4) or sub-rule (6) has not been submitted or the books of account or documents called for under sub-rule (8) have not been produced, the assessing officer shall, without prejudice to such other action as may be taken under the Act or these rules, make an assessment to the best of his judgment after giving the management an opportunity of being heard.

(10) Nothing contained in this rule shall prevent an assessing officer from determining in a single assessment the duty payable in respect of excisable services rendered or provided in one or more months of the same financial year.

96WY. Special provisions regarding services rendered by banks.—

(1) In this rule, the expression "management" shall mean the Managing Director, General Manager, Manager or any other authorised person, known by whatever designation, responsible for the control, management and conduct of business of any bank providing or rendering excisable services.

(2) The management providing or rendering excisable services shall take out a license in form L-7 on payment of a license fee of Taka one hundred on execution of a bond in Form B-2 and on furnishing a security deposit of Taka one thousand only.

(3) The management shall submit to the assessing officer of appropriate jurisdiction a quarterly return by the first week of the second month of the following quarter, in proper form.

(4) The management shall, within 15 days of the close of each quarter, pay the duty due on the excisable services by means of a Treasury Challan under the head "II Excise duties—duties on services rendered by banks", and shall send the challan along with the return as specified in sub-rule (3) to the assessing officer so as to reach him by the first week of the second month of the following quarter.

(5) If the management does not furnish the monthly return within the time as specified in sub-rule (3) to the assessing officer, the assessing officer may serve a notice upon the management requiring it to furnish the return or returns due, within such period being not less than fifteen days, as may be specified in the notice, and the management shall thereupon submit the return so required along with the Treasury Challan showing payment of duty, if any, due on the basis of the return within the aforesaid period.

(6) If the assessing officer is satisfied that the return filed under sub-rule (3) or sub-rule (5) is correct and complete, he shall make an assessment on the basis thereof and determine the amount payable after giving credit to the duty already paid.

(7) If the assessing officer is not satisfied, he shall forthwith bring it to the notice of the Assistant Collector of Excise having appropriate jurisdiction.

(8) The Assistant Collector of Excise, after due consideration of the facts and circumstances, may require the management in writing to submit the quarterly return as specified in sub-rule (3) or any other records deemed to be necessary to make the assessment within such period as may be specified in the notice and the management shall thereupon submit the return and the required records forthwith.

(9) The Assistant Collector shall then make an assessment on the basis of the documents submitted and issue a demand for payment of duty within a specified period, being not more than fifteen days, and the management shall thereupon pay the duty forthwith.

(10) If the return as specified in sub-rule (3) or sub-rule (8) has not been submitted or the records called for under sub-rule (8) have not been produced; the Assistant Collector of Excise shall, without prejudice to such other action as may be taken under the Act or the rules, make an assessment to the best of his judgment after giving the management an opportunity of being heard.”;

(3) in rules 145 and 157 for the words “three years” the words “two years” shall be *substituted*;

(4) in APPENDIX-1, under the heading “FORMS”,—

(a) after Excise Series No. 55R in column 1, and the entries relating thereto in columns 2, 3 and 4 the following shall be *inserted*, namely:—

“55 S	Daily account of services provided or rendered by automobile garage and workshop.	96WX RGW-1;
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55 T	Daily account of bricks manufactured and cleared.	96MMM RG-1 (Bricks”;))
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(b) after Excise Series No. 65 BB in column 1 and the entries relating thereto in columns 2, 3 and 4 the following shall be *inserted*, namely:—

“65 BBB	Bill of charges for services rendered by automobile Garage and Workshop.	96WX GW-1”;
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(c) after Excise Series No. 79E in column 1, and the entries relating thereto in columns 2, 3 and 4 the following shall be *inserted*, namely:—

“79F	Monthly return of bricks manufactured and cleared.	96MMM RT-15”;
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79G Monthly return of services rendered by 96WX RTG-1; garages and workshops repairing and servicing automobiles.

79H Quarterly return of services rendered by 96WY RT-BS-1.”; banks.

(d) after FORM-CM1, the following new FORM GW-1 shall be inserted, namely:—

“Excise Series No. 65 BBB

FORM GW. 1

BILL OF CHARGES FOR SERVICES RENDERED BY AUTOMOBILE GARAGE AND WORKSHOP

(Rule 96 WX)

Name of the management Serial No.

Address Date

Name of the person or organisation placing the order

Address.....

Description of the automobile with registration number

Item.	Description of work	Charges.
1		
2		
3		
4		
		Total
Date of delivery.....		Advance paid, if any
		Net charges

Signature of the management;”

(e) after FORM RG 18AA the following new FORMS RGW-1 and RG-1 (Bricks) shall be *inserted*, namely:—

FORM RGW-1

DAILY ACCOUNT OF SERVICES PROVIDED OR RENDERED BY AUTOMOBILE GARAGE AND WORKSHOP

(Rule 96 WX)

Name of the management.....

Address.....

Telephone number (if any).....

Date of order,	Date of delivery.	Type and description of the automobile with registration number.	Nature and description of work ordered.	Name and address of the person or organisation placing order.	Price of parts supplied or charges for repair.	Total charges.	Excise duty payable.
1	2	3	4	5	6	7	8

Excise Series No. 55-T

R.G. 1 (Bricks)
(Rule 96 MMM)

DAILY ACCOUNT OF BRICKS MANUFACTURED AND CLEARED.

Name of the Unit.....

Location.....

Date.	Quantity of earth used.	Quantity of clay used.	Quantity of any other raw materials used.	Number of raw bricks with size and marks embossed.	Quantum of fuel consumed.	Number of bricks finally manufactured with size and marks embossed.
1	2	3	4	5	Wood/Coal/Gas 6	7

Number of bricks cleared with size and marks.	Name and address of the purchaser.	Total amount of excise duty payable on the goods cleared.	Total amount of duty paid with particulars.	Remarks.;
8	9	10	11	12

and

(f) after FORM RT-14, the following new FORM-RT 15, RTG-1 and BS-1 shall be inserted, namely:—

“Excise Series No. 79F.

RT-15 (Bricks-1)

(Rule 96 MMM)

MONTHLY RETURN OF BRICKS MANUFACTURED AND CLEARED

Name of the unit
 Location
 Range
 Circle
 Month 19.....
 Date of submission

Quantity of earth used.	Quantity of clay used.	Number of raw bricks with size and marks embossed.	Quantity of any other raw materials used.	Quantum of fuel consumed. Wood/Coal/ Gas.	Number of bricks finally manufactured with size and marks embossed.	Number of bricks cleared.	Total amount of excise duty payable.	Amount of excise duty paid with particulars of Treasury challan.
1	2	3	4	5	6	7	8	9

I/We have checked the above particulars with our records and have found them accurate and complete.

Signature of the Manufacturer.

FORM RT. G-1

Excise Series No. 7-G

MONTHLY RETURN OF SERVICES RENDERED BY AUTOMOBILE GARAGE AND WORKSHOPS

(Rule 96 WX)

Name of the Management..... Range.....
 Address..... Circle.....
 Telephone Number (if any)..... Month.....

1 Total number of orders received and work done during the month.	2 Total price of parts supplied and charges of repair during the month.	3 Total charges of work done.	4 Excise duty payable for the month.	5 Excise duty paid with particulars of Treasury challan and date.
1	2	3	4	5

I/We declare that I/we have checked my/our records and that the above statements and particulars are accurate and complete.

Signature of the management.....
 Date

FORM RT-BS-1

Excise Series No. 79-H

Range

Circle

Quarter ending

QUARTERLY RETURN OF SERVICES RENDERED BY BANKS

(Rule 96 WY)

Name of Bank Return for the month
of 19

Address,

Telephone No.

Number of branches.	Number of trans- actions on which duty is leviable.	Amount of duty payable.	Amount of duty paid with particulars of Treasury Challan and date.
1	2	3	4

I/we hereby declare that I/We have compared the above particulars with the records and books of the bank and that they are, in so far as I/we can ascertain, found accurate and complete.

Signature and Seal of the management.

Date

TABARAK ALI
Member.

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 178-L/80/14-Excise.—In exercise of the powers conferred by sub-section (1) of section 3A of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to rescind this Ministry's Notification No. S.R.O. 346-L/79/22-Excise, dated the 17th December, 1979.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(12)Exc.I/80]