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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
MINISTRY OF FINANCE AND PLANNING

Internal Resources Division

(Income-Tax )

NOTIFICATIONS

Dacca, the 30th June, 1982

No S.R.O. 226L/82—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), and in supersession of the Ministry of Finance Notification No. S.R.O 251-L/81, dated the 7th August, 1981 the Government is pleased to exempt from the tax payable under the said Act, the Income of an assessee representing payment received as gratuity.

This notification shall take effect on the 1st day of July 1982.

[2 (8) Taxes—1/82]

No. S.R.O. 227-L/82—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government is pleased to exempt any foreign collaborator, firm, company and expert from payment of tax on so much of income as is received as royalty or technical know-how fees.

2. This notification shall take effect from the 1st day of July, 1982.

By order of the  
Chief Martial Law Administrator  
MD. MATIUR RAHMAN  
Joint Secretary.

[2 (8) Taxes—1/82]

(1843)

Price: Taka 1.00.

## NATIONAL BOARD OF REVENUE

(Wealth—tax)

## NOTIFICATION

Dacca, the 30th June 1982

No. S.R.O.228-L/82—In exercise of the powers conferred by section 46 of the Wealth-tax Act, 1963 (XV of 1963), National Board of Revenue is pleased to make the following amendment in the Wealth-tax Rules, namely:—

In the aforesaid rules, in rule 8, in sub-rule (3), in the proviso, for the words "twenty times" the words "fifteen times" shall be substituted.

This notification shall have effect regarding assessment for every financial year commencing on and from the first day of July, 1982, in respect of the net wealth of an assessee.

MD. MATIUR RAHMAN

Member (Taxes).

(Internal Resources Division)

(Excise)

## NOTIFICATIONS

Dacca, the 30th June 1982

No. S.R.O. 245-L/82/Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Sift Act, 1944 (I of 1944), the Government is pleased to make the following further amendments in this Division's notification No. S.R.O., 202-L/81-40-Excise, dated the 6th June, 1981, namely:—

In the aforesaid Notification, in TABLE 1,—

- (1) for Item No. 01.04 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely:

"01.04 Vegetable non-essential oils—

Vegetable non-essential oils, all sorts, excluding vegetable product covered by item 01.05 Nil."

- (2) after Item No. 02.02 in column 1 and the entries relating thereto in columns 2 and 3, the following new entry 02.05 shall be inserted, namely:

"02.05 Glucose and dextrose and preparations thereof—

Ten per cent.  
ad valorem."

Glucose in whatever form, including liquid glucose, dextrose monohydrate and anhydrous dextrose and preparations of glucose and dextrose in which the reducing sugars expressed as anhydrous dextrose amount to more than eighty per cent by weight.

- (3) for Item No. 03.04 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely:

"03.04 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. Taka one hundred per thousand cubic feet."

- (4) In Item No. 03.05 in column 1, against entry (b) in column 2 and the entry relating thereto in column 3 the following shall be substituted, namely:

"(b) F.O.L.S.—Furnace oil of the type commonly known as Furnace Oil Low Sulphur (F.O.L.S.) Forty-eight poisha per imperial gallon."

- (5) Item No. 03.08 in column 1 and the entries relating thereto in columns 2 and 3 shall be omitted;

- (6) for Item No. 03.09 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely:

"03.09 Kerosene—Kerosene consumed by the Bangladesh Navy in its vessels. Nil."

- (7) in Item No. 03.10 in column 1, entry (c) in column 2 and the entry relating thereto in column 3 shall be omitted;

- (8) after Item No. 03.14 in column 1 and the entries relating thereto in columns 2 and 3 the following new entry 03.15 shall be inserted, namely:

"03.15 Asphalt—

(a) ALKATRA, if manufactured out of excise duty paid asphalt or bitumen.

(b) Bitumen emulsion, if manufactured out of excise duty paid asphalt or bitumen.

- (9) in Item No. 03.16 in column 1, for entry (a) in column 2 and the entry relating thereto in column 3 the following shall be substituted namely:

"(a) Mineral oil used for batching of jute. Taka one and sixty-five poisha per imperial gallon."

- (10) after Item No. 04.02 in column 1 and the entries relating thereto in columns 2 and 3, the following new entry 04.03 shall be *inserted*, namely:

“04.03 Paints, Pigments, Varnishes and polishes—

- |                             |        |
|-----------------------------|--------|
| (a) Dyes                    | Nil.   |
| (b) Ultramarine blue (Neel) | Nil.”; |

- (11) after the new Item No. 04.03 in column 1 and the entries relating thereto in columns 2 and 3, the following new entry 04.03 (1) shall be *inserted*, namely:

“04.03 (1) Paints, Pigments, Varnishes and polishes Twenty per cent. of the retail price.”;

All sorts of paints, pigments, distempers, colours, enamels, varnishes, glazes, lusters, thinners, blacks, cellulose, lacquers and polishes (except creams and polishes falling under item 04.01) and their ancillaries, in any form, liquid, solid, semi-solid, paste, powder, or granules.

- (12) for Item No. 04.04 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:

“04.04 Perfumery, cosmetics and toilet preparations—

- |                               |        |
|-------------------------------|--------|
| (a) Agarbattis                | Nil.   |
| (b) Attar                     | Nil.   |
| (c) Tooth powder              | Nil.   |
| (d) Coconut oil, not perfumed | Nil.”; |

- (13) for Item No. 04.04 (1) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:

“04.04 (1) Perfumery, cosmetics and toilet preparations—

- |  |                                       |
|--|---------------------------------------|
| (a) perfumery, cosmetics and toilet preparations all sorts, whether medicated or otherwise including soap not falling under item 04.05 | Twenty per cent. of the retail price. |
| (b) Tooth-paste  | Ten per cent. of the retail price.    |
| (c) Shaving cream  | Ten per cent. of the retail price.”;  |

- (14) after Item No. 04.04 (1) in the column 1 and the entries relating thereto in columns 2 and 3, the following new Items 04.05 (1) (i), 04.08, 04.09, 04.09 (i) and 04.10 (i) shall be *inserted*, namely :

“04.05 (1) (i) Soap and detergents—

Soap flakes, soap powders and detergents, all sorts.	Ten per cent. of the retail price.
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04.08 Starch (including dextrin and other forms of modified starch), all sorts, manufactured mechanically with the aid of power, steam or gas.	Ten per cent. <i>ad</i> <i>valorem</i> .
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04.09 Medicinal contraceptive, sera and Vaccine	Nil.
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04.09 (i) Medicine or medicinal products, all sorts.	Five per cent. of the retail price.
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04.10 (i) Antiseptic, disinfectant, insecticide, pesti- cide and germicide, all sorts, other than those used exclusively for agricultural purposes.	Five per cent. of the retail price.”;
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- (15) Item No. 05.01 in column 1 and the entries relating thereto in columns 2 and 3 shall be *omitted*;

- (16) Item No. 05.02 (1) in column 1 and the entries relating thereto in columns 2 and 3 shall be *omitted*;

- (17) for Item No. 06.01 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely :

“06.01 Tanned leather, all sorts	Nil.”;
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- (18) for Item No. 06.02 (1) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely :

“06.02 (1) Products made wholly or partly of leather, other than footwear.	Nil.”;
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- (19) for Item No. 08.03 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely :

“08.03 Man-made fibres and yarn	Nil.”;
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- (20) for Item No. 09.01 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely :

“09.01 Glass and glassware, all sorts—

- (a) Glass and glassware manufactured by a Nil  
manufacturer carrying on a cottage industry  
basis.

- (b) Glass shells designed for the manufacture of electric bulbs Nil.
- (c) Glass lenses made from imported glass for spectacles. Nil.
- (d) Laboratory glass and glassware Nil.
- (e) Glass bangles, all sorts Nil.
- (f) Amber glass bottles Five per cent. ad-valorem.
- (g) Other glass and glassware excluding sheet glass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form. Ten per cent. ad-valorem.

(21) against Item No. 10.02 in column 1,—

(i) for entries (a) and (c) in column 2 and the entries relating thereto in column 3 the following shall respectively be substituted, namely:

- “(a) Metal containers, all sorts except as provided in the following clauses. Ten per cent. ad-valorem;
- “(c) Metal containers used for packing Kerosene oil, biscuits, vegetable non-essential oils or vegetable products, provided the provisions of rules in Chapter X of the Excises and Salt Rules, 1944 are followed. Nil; and

(ii) entry (k) in column 2 and the entry relating thereto in column 3 shall be omitted.;

(22) item No. 10.04 in column 1 and the entries relating thereto in columns 2 and 3 shall be omitted.;

(23) item No. 10.05 in column 1 and the entries relating thereto in columns 2 and 3 shall be omitted.;

(24) for item No. 12.04 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely:

“12.04 Wooden furniture, all sorts Nil.”

(25) In the “Explanation” at the end—

- (i) in clause (b), for the words “Taka ten thousand” the words “Taka fifty thousand” shall be substituted, and
- (ii) in clause (c) for the word “six” the word “ten” shall be substituted ;

(26) in TABLE II, for Item No. 13.01 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely :

“13.01 Services rendered by hotels and restaurants—

- (a) when the meals are provided by a hotel or a restaurant to its staff free of charges. Nil.

- (b) when the meals are provided by the cheap canteen of an industrial or commercial concern for its workers. Nil.
  - (c) when such services are rendered by mess, hostels and guest houses which are run by their members only for their mutual interest Nil.
  - (d) when such services are rendered by a club other than night club which fulfils the following conditions, namely:
    - (i) it is a registered club under any law for the time being in force and it has a constitution of its own ;
    - (ii) the construction of the club provides for admission fee and monthly subscription for its members ;
    - (iii) the entrance to the club is restricted to the members only ;
    - (iv) the income, if any, earned by the club is spent for the welfare of the member of the club ;
  - (e) restaurants dealing wholly or principally in sweetmeats Nil.
- (27) after Item No. 13.01 in column 1 and the entries relating thereto in columns 2 and 3, the following shall be inserted, namely :

13.01(1) Services rendered by hotels and restaurants—

- (a) all services, facilities and utilities including accommodation, catering, supplies and merchandise provided or rendered by a hotel or a hotel with a restaurant in its premises which serves alcoholic drinks or holds floor shows of any description on any day or night in a year. Twenty per cent. of the charges.
- (b) all services, facilities and utilities, catering, supplies and merchandise provided or rendered by a hotel, which does not serve alcoholic drinks nor exhibit floor shows, and where the daily rent of any room or apartment, with or without service charges on account of breakfast or air-conditioning, exceeds Taka fifty on any day during a year. Ten per cent of the charges.
- (c) when the daily rent of any room or apartment of a hotel, with or without service charges on account of breakfast or air-conditioning, does not exceed Taka fifty, and where no alcoholic drinks are served or floor shows exhibited on any day or night during a year. Nil.

(28) after 13.01(1) in column 1 and the entries relating thereto in column 2 and 3, the following shall be *inserted*, namely:—

“13.01(2) Services rendered by hotels and restaurants—

- (a) all services, facilities and utilities, catering, supplies and merchandise provided or rendered by a restaurant which serves alcoholic drinks or holds floor shows of any description on any day or night in a year Twenty per cent. of the charges.
- (b) all services, facilities and utilities, catering, supplies and merchandise provided or rendered by a restaurant which does not serve alcoholic drinks nor exhibit floor shows, and where the gross sale exceeds Taka fifty thousand per month or Taka six lakhs per year Ten per cent. of the charges.
- (c) when the gross sale of a restaurant where no alcoholic drinks are served or floor shows exhibited does not exceed Taka fifty thousand per month or Taka six lakhs per year Nil.”;

(29) after Item No. 13.01 (2) in column 1 and the entries relating thereto in columns 2 and 3 the following new Item Nos. 13.02 and 13.04 shall be *inserted*, namely:

“13.02 Services rendered by decorators and caterers. Nil.

13.04 Services rendered by automobile garages and workshops Nil.”; and

(30) for Item No. 13.05 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:

“13.05 Services rendered by bank ... “Nil.”.



No. S. R. O. 246-L/82/60/Excise—In exercise of the powers conferred by the provisions of column 3 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 Division's notification No. S. R. O. 203-L/81/41-Excise, dated the 6th June, 1981, namely:—

In the aforesaid Notification, in TABLE I—

- (1) for item No. 01.03(2)(i) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:

“01.03(2)(i) Tea packet in any kind of package, container or bag on which retail price and weight are legibly, prominently and indelibly printed and if such retail price—

- |   |  |
|---|--|
| (a) does not exceed Taka thirty-eight per kilogram.                             | Taka three per kilogram.   |
| (b) exceeds Taka thirty-eight but does not exceed Taka forty-four per kilogram. | Taka three per kilogram <i>plus</i> ten per cent. of the retail price.       |
| (c) exceeds Taka forty-four per kilogram  | Taka three per kilogram <i>plus</i> fifteen per cent. of the retail price.”; |

- (2) for Item No. 01.05(1) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:

“01.05 vegetable products .. .. Nil.”;

- (3) for Item No. 02.03 (2)(i) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:—

“02.03(2)(i) Syrups, squashes and fruit juices, all sorts Nil.”;

- (4) for item No. 04.05 (2)(i) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:

“04.05(2) (i) Soap, all sorts, other than soap flakes, soap powders and detergents and soaps falling under item 04.04—

- |  |                                    |
|--|------------------------------------|
| (a) soap, all sorts, manufactured mechanically with the aid of power, steam or gas, if 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. | Five per cent of the retail price. |
|--|------------------------------------|

- (b) soap, all sorts manufactured non-mechanically, that is, without the aid of any machinery or equipment operated by power, steam or gas— Nil.
- (c) jute batching soap .. .. Nil.
- (d) jute batching emulsifier .. .. Five per cent. of the retail price.”;

(5) for item No. 07.01 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely:

“07.01 Paper, all sorts—

- (a) paper, all sorts, except as provided in the following clauses Ten per cent. *ad valorem*.
- (b) newsprint .. .. Nil.
- (c) paper made from such paper on which duty of excise has already been paid Nil.
- (d) paper manufactured on a cottage industry basis Nil.
- (e) paper used in the manufacture of paper board on which duty of excise is leviable, subject to the condition that the rules made under the Act are followed Nil.”;

(6) against item No. 07.02 in the column 1, for entry (c) in column 2 and the entry relating thereto in column 3 the following shall be substituted, namely:

“(c) Recycled paper board commonly known as “Khata board” manufactured on a cottage industry basis. Nil.”;

(7) against item No. 10.03 in column 1, for entry (b) in column 2 and the entry relating thereto in column 3 the following shall be substituted, namely:

“(b) Mild steel products manufactured by a manufacturer on a cottage industry basis Nil.”;

(8) for item No. 11.01(2) (i) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely:

“11.01(2)(i) Primary cells and primary batteries the retail price of which is legibly, prominently and indelibly printed on each cell or battery—

- (i) standard size .. .. Taka four and eighty poisha per dozen.

- (ii) medium size .. .. . Taka three and sixty poisha per dozen.
- (iii) penlight size .. .. . Taka three per dozen.”;

(9) for item No. 11.02(1) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely:

“11.02(1) Electric bulbs, all sorts, the retail price of which is legibly, prominently and indelibly printed on each bulb or its package—

- (a) bulbs not exceeding 40 watts .. Taka six per dozen.
- (b) bulbs exceeding 40 watts but not exceeding 60 watts. Taka seven and eighty poisha per dozen.
- (c) automobile bulbs and bulbs not covered by clauses (a) and (b) Taka eighteen per dozen.”;

(10) for item No. 11.03(1) in column 1 and the entries relating thereto in columns 2 and 3 the following shall be *substituted*, namely :

“11.03 (1) Electrical fluorescent tubes, all sorts, the retail price of which is legibly, prominently and indelibly printed on each tube or its package, cover or container—

- (a) 4 feet 40 watts standard .. Taka five and fifty poisha per tube
- (b) 4 feet 40 watts sub-standard .. Taka four per tube.
- (c) 2 feet 20 watts standard .. Taka four and twenty-five poisha per tube.
- (d) 2 feet 20 watts sub-standard. .. Taka two and seventy-five poisha per tube.” ; and

(11) In the “Explanation” at the end,—

- (i) in clause (b), for the words “Taka ten thousand” the words “Taka fifty thousand” shall be *substituted* ; and
- (ii) in clause (c), for the word “six” the word “ten” shall be *substituted*.

By order of the  
Chief Martial Law Administrator  
TABARAK ALI  
Joint Secretary.

## NATIONAL BOARD OF REVENUE

(Excise)

## NOTIFICATIONS

Dacca, the 30th June 1982

No. S.R.O. 247-L/82/61-Excise—In exercise of the powers conferred by sub-section (4) of section 3 of the Excises and Salt Act, 1944 (I of 1944), read with section 37 thereof, the National Board of Revenue, with the prior approval of the Government, is pleased to make the following further amendments in the Excise Duty on Capacity (Gold) Rules, 1979, namely :—

In the aforesaid Rules, in rule 5, for the TABLE the following shall be substituted, namely :—

## "TABLE

(i) For establishments other than bullion dealers :

Category.	Capacity.	Rate of Excise duty.
1	2	3
(A)	Establishments the capacity of which exceeds 350 tolas of gold and products thereof and transact directly with the customers.	Taka 24,000 plus Taka 1,000 for each 100 tolas or fraction thereof in excess of 350 tolas per year.
(B)	Establishments the capacity of which exceeds 250 tolas but does not exceed 350 tolas of gold and products thereof and transact directly with the customers.	Taka 24,000 per year.
(C)	Establishments the capacity of which exceeds 150 tolas but does not exceed 250 tolas of gold and products thereof and transact directly with the customers.	Taka 15,000 per year.
(D)	Establishment the capacity of which exceeds 50 tolas but does not exceed 150 tolas of gold and products thereof and transact directly with the customers.	Taka 9,000 per year.
(E)	Establishment the capacity of which exceeds 25 tolas but does not exceed 50 tolas of gold and products thereof and transact directly with the customers.	Taka 4,500 per year.

Category.	Capacity.	Rate of Excise duty.
1	2	3
(F)	Establishment the capacity of which exceeds 5 tolas but does not exceed 25 tolas of gold and products thereof and transact directly with the customers.	Taka 1,500 per year.
(G)	Establishments the capacity of which does not exceed 5 tolas of gold and products thereof and transact directly with the customers.	Taka 700 per year.
(ii) For establishments dealing in bullion :		
(A)	Establishments the capacity of which exceeds 100 tolas of bullion.	Taka 25,000 per year <i>plus</i> Taka 2,000 for each 50 tolas or fraction thereof in excess of 100 tolas per year.
(B)	Establishments the capacity of which exceeds 50 tolas but does not exceed 100 tolas of bullion.	Taka 22,500 per year. —
(C)	Establishments the capacity of which exceeds 30 tolas but does not exceed 50 tolas of bullion.	Taka 15,000 per year.
(D)	Establishments the capacity of which exceeds 20 tolas but does not exceed 30 tolas of bullion.	Taka 9,000 per year.
(E)	Establishments the capacity of which exceeds 10 tolas but does not exceed 20 tolas of bullion.	Taka 6,000 per year.
(F)	Establishments the capacity of which does not exceed 10 tolas of bullion.	Taka 3,000 per year.".

## [C. No. 1(30)Exc. 1/82 (Part-1)]

No. S.R.O. 248-I/82/62-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 amendments in the Excises and Salt Rules, 1944, namely:—

In the aforesaid rules,—

- (1) rule 3A shall be *omitted*;
- (2) in rule 10, for the words "three years" the words "five years" shall be *substituted*;

- (3) in rule 96GGG, *after* sub-rule (10) a new sub-rule (10A) shall be *inserted*, namely:—

“(10A) No person shall possess, store, carry or deal in used or discarded excise stamps intact or partly torn.”;

- (4) in rule 174, *after* sub-rule (1), the following new sub-rule shall be *added*, namely:

“(2) Notwithstanding anything contained in sub-rule (1), if the National Board of Revenue is satisfied that it is necessary or expedient in the public interest to do so, it may exempt from the operation, of sub-rule (1) any goods or class of goods or services or class of services which are exempted from the duty of excise leviable thereon either unconditionally or subject to the fulfilment of certain conditions.”;

- (5) in rule 197, *after* the words and the comma “provided or rendered,” the words and the commas “and may at any time require the owner or management to furnish such information relating to purchase, production, storage, sale, transportation of excisable goods and services dealt therein or any other connected matter as he may deem fit,” shall be *inserted*; and

- (6) *for* rule 213 the following shall be *substituted*, namely:

“213. Appeals.—An appeal against an order or decision of an officer shall lie—

- (1) if the appeal is against an order or decision of an officer of excise lower in rank than a Collector of Excise, to the Collector (Appeal);
- (2) if the appeal is against an order or decision of a Collector of Excise, to the National Board of Revenue;

Provided that if, between the date of the order or decision appealed against and the date of final decision on the appeal, the officer who passed the order or decision is appointed as the Collector (Appeal) to whom the appeal lies, the appeal shall be decided by the National Board of Revenue.

*Explanation.*—Notwithstanding anything contained in this rule, an appeal pending before the Joint Collector immediately before the 30th June, 1982, shall be continued and disposed of in accordance with the rule as was in force before that date, as if this rule had not been amended.”

TABARAK ALI  
Member (Excise).

(Internal Resources Division)

(Excise)

NOTIFICATION

Dacca, the 30th June, 1982

No. S.R.O. 249-L/82/63-Excise.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 3A of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to levy, in addition to the duty leviable under section 3 thereof, a regulatory duty on Cigarettes manufactured with mechanical aid of any kind falling under item No. 02.04(II) (2) (i) (a) of the First Schedule to the said Act at the rate of five per cent. of the retail price if such retail price exceeds Taka Two and eighty poisha per packet of ten cigarettes with immediate effect.

By order of the  
Chief Martial Law Administrator

TABARAK ALI

*Joint Secretary.*

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[C. No. 1(30)Exc.1/82(Part-I)]

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 30th June 1982

No. S.R.O. 250-L/82/64-Excise.—In exercise of the powers conferred by section 13B of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to rescind its Notification No. S.R.O. 381-L/81/50-Excise, dated the 27th November 1981.

TABARAK ALI

*Member (Excise).*

[C No. 1(30)Exc. 1/82 (Part-I)]