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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF INDUSTRIES

NOTIFICATION

Dacca, the 26th October 1981.

No. S.R.O. 350-L/81.—In pursuance of provisions of section 3A of the Sugar (Road Development Cess) Ordinance, 1960 (E.P. Ord. XXIII of 1960), the Government is pleased to direct that the Sugar Cess Road Development Committee for Mobarakganj Sugar Mills Zone Area shall consist of the following members, namely:—

- | | |
|---|----------------------------------|
| (1) Major General (Rtd.) M. Mazid-ul-Haq,
M.P., Jessore-XII,
Minister for Establishment. | Chairman. |
| (2) Md. Ebadat Hossain Mondal,
M.P., Jessore-III,
Jhinaidah, Hossain Bhaban,
Shahid Shaharwardi Road, Jessore. | Vice-Chairman. |
| (3) Deputy Commissioner, Jessore | .. Member (<i>ex-officio</i>). |
| (4) District Extension Officer, Jessore | .. Member (<i>ex-officio</i>). |
| (5) Subdivisional Officer, Jhinaidah | .. Member (<i>ex-officio</i>). |
| (6) District Engineer,
Zilla Parishad, Jessore. | Member (<i>ex-officio</i>) |

- | | |
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| (7) Mr Nooruddin Miah,
Kaliganj, Jessore. | Member. |
| (8) Mr Safdar Rahman Khan,
Vill. Dobila, P.O. Zurada, P.S. Harinakunda,
Jessore. | Member. |
| (9) Deputy Chief Cane Development Officer,
Mobarakganj Sugar Mills Ltd.,
Mobarakganj, Jessore. | Member (<i>ex-officio</i>). |
| (10) Civil Engineer,
Mobarakganj Sugar Mills Ltd. | Member (<i>ex-officio</i>). |
| (11) General Manager,
Mobarakganj Sugar Mills Ltd. | Member-Secretary
(<i>ex-officio</i>). |

By order of the President

AHMED HOSSAIN

Deputy Secretary.

MINISTRY OF FINANCE

Internal Resources Division

NOTIFICATION

Dacca, the 27th October 1981.

No. S.R.O. 352-L/81.—The following draft of certain further amendments in the Urban Immovable Property Tax Rules, 1957, which the Government proposes to make in exercise of the powers conferred by section 14 of the Urban Immovable Property Tax Act, 1957 (E.P. Act XI of 1957), is hereby published for information of all persons who are likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after a period of thirty days after its publication in the official Gazette. Any objection or suggestion received from any person in respect of the said draft on or before the expiry of the period specified above will be considered by the Government:

Draft Amendments.

In the aforesaid Rules,—

- (1) for CHAPTERS II and IIA the following shall be *substituted* namely:—

"CHAPTER II

Levy of Tax

4. Determination of annual value of holdings in the notified areas.—(a) In areas notified under sub-section (2) of section 1 of the Act, the annual value of a holding shall be deemed to be the gross annual rental minus the deductions specified in sub-rule (b):

Provided that in the case of a holding occupied by its owner in whole or in part thereof, or in case of a wholly let out holding when the monthly rental appears to be abnormally high or unusually low, regard may be

had to the rent of holdings or part thereof of like sizes and amenities in the vicinity in determining the gross annual rental at which such holdings may be expected to let.

(b) The following deductions shall be made for the purpose of determining the gross annual rental, namely:—

- (i) two months' rent or one-sixth of the annual rental, as the case may be, as maintenance allowance;
- (ii) if the property is mortgaged to the Government, Bangladesh House Building Finance Corporation, or a scheduled bank or any other financial institution under registered instrument for securing funds for the construction or purchase of the holding the annual interest payable on such mortgage-debts; and
- (iii) in the case of a holding occupied by the owner in whole or in part thereof for residential purpose, one-fourth of the annual value of the holding in whole or in part thereof, as the case may be, after deduction of the amount under clause (i).

5. **Submission of returns.**—(a) Every owner of a holding situated in any municipal area or in any area notified under sub-section (2) of section 1 of the Act, the annual value of which exceeds six thousand taka shall submit a return in respect of such holding in Form U.T. 2 with particulars specified therein by the 31st August next following to the Assessing Officer concerned.

(b) In the case of any holding which, in the opinion of the Assessing Officer, is liable to tax under the Act on the basis of its annual value, the Assessing Officer may, after the 31st August next following, serve a notice in Form U.T. 3 upon the owner of such holding requiring him to furnish within such period as may be specified in the notice, a return in Form U.T. 2 with particulars specified and verified in the manner set forth therein.

6. **Assessment of tax.**—(a) if the Assessing Officer is satisfied without requiring the presence of the owner or the production by him of any evidence that a return made under rule 5 is correct and complete, he shall determine the annual value of the holding and assess the tax payable on the basis of such return.

(b) If the Assessing Officer is not satisfied that a return made under rule 5 is correct and complete, he shall serve on such owner a notice in Form U.T. 6 requiring him on a date to be therein specified either to attend in person before the Assessing Officer or to produce or to cause to be produced before him any evidence on which such owner may rely in support of the return.

(c) for the purpose of determining the annual value of a holding, every owner shall permit the Assessing Officer, Inspector or any other officer authorised in this behalf by the Assessing Officer, to inspect the holding, or take measurement of the holding and shall exhibit to him such document, bill, receipt or any other paper as may be required by him.

(d) On the day specified in the notice issued under sub-rule (b) or as soon afterwards as may be, the Assessing Officer shall after hearing such evidence as the owner may produce or after inspection as mentioned in sub-rule (c), by an order in writing determine the annual value of the holding and assess the amount of tax payable by him in respect of it.

(e) If any owner of a holding fails to take the return required by a notice issued under rule 5 or fails to comply with the terms of notice issued under sub-rule (b) or if any owner refuses to permit inspection of the holding in the manner mentioned in sub-rule (c), the Assessing Officer shall determine the annual value of such holding to the best of his judgement and assess the amount of tax payable by the owner in respect thereof.

(f) The Assessing Officer shall, after assessing tax payable under sub-rules (a), (d) or (e), serve a notice of demand in Form U. T. 5 on the owner for payment of the said tax specifying the place and date of payment and the tax shall be deposited at the place and by the date specified in the demand notice or if the date is extended by the Assessing Officer, by such extended date.

7. **Revision of annual value.**—In areas notified under sub-section (2) of section 1 of the Act, the annual value of holdings shall be determined in the first year of assessment after survey of the holdings and thereafter, on the expiry of every two years, the Commissioner of Taxes may direct general revision of the annual value of holdings in any area or areas on the basis of their annual value in accordance with the provisions of these rules”;

(2) for rules 12 and 13, the following shall be substituted, namely :—

“12. **Appeal.**—(a) Any persons aggrieved by an order of assessment passed by the Assessing Officer under rule 6 may prefer an appeal against such order to the Appellate Joint Commissioner of Taxes within 30 days from the date of service of the notice of demand.

(b) A court-fee stamp of Taka Ten shall be affixed to each petition of appeal.

13. **Second appeal.**—(a) A second appeal against the order passed by the Appellate Joint Commissioner of Taxes shall lie to the Income-Tax Appellate Tribunal, if it is preferred within 60 days from the date of receipt of intimation of such order.

(b) A court-fee stamp of Taka Twenty-five shall be affixed to every petition for second appeal.

Explanation—In this rule, the expression “Income-tax Appellate Tribunal” means the Appellate Tribunal appointed under section 5A of the Income-Tax Act, 1922 (XI of 1922)”;

(3) in rule 16A, the word “clerical” shall be omitted ;

(4) for rule 16AA, the following shall be substituted, namely :—

“16AA. **Jurisdiction.**—(a) Commissioner of Taxes shall in addition to the powers exercisable by him under rule 7, perform such other functions under these rules for such areas as may be assigned to him by the Board.

(b) An Appellate Joint Commissioner of Taxes shall perform the function under these rules for such areas as may be assigned to him by the Board.

(c) A Deputy Commissioner of Taxes shall perform the functions under these rules for such areas as may be assigned to him by the Commissioner of Taxes."; and

(5) for the forms U.T. 2, U. T. 3, U. T. 5 and U. T. 6, the following shall be substituted, namely :—

“FORM U.T.2

[See rule 5(a)]

THE URBAN IMMOVABLE PROPERTY TAX ACT, 1957 AND THE URBAN IMMOVABLE PROPERTY TAX RULES, 1957.

Return in respect of holding situated within municipal and notified area for the year 19.....

To

The Assessing Officer,
.....

1. Name of owner/occupier with father's name
2. Holding number, if any
3. Name of street/Road/Lane
4. Name of Moholla or Village
5. Annual value of the holding
- Taka
6. Whether the holding is entirely/partly let out to tenants.
7. Permanent address
8. Present address (any change of address should be intimated at once to the Assessing Officer).
9. Date/dates and cost of construction of the building/buildings on the holdings.
10. Particulars of holding :—

Touzi No.	Mouza	J.L. No.	Khatian	Plot No.	Total Area	Covered area
1	2	3	4	5	6	7

11. Description of the holding :
(If required separate sheets should be used)

Description of the buildings with number of storey, tin sheds, etc., with total number of rooms and verandahs with their measurement and floor space, covered area, etc.	Monthly rent of the tenanted portion of the holding with names of the tenants with floor space occupied.	Approximate monthly rent of the portion occupied by the owner for residence with floor space occupied.	Remarks.
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I hereby declare that the above statements are true to the best of my knowledge and belief.

Signature of the owner/or occupier.

Date

FORM U.T. 3.

[See rule 5(b)]

THE URBAN IMMOVABLE PROPERTY TAX ACT, 1957 AND THE URBAN IMMOVABLE PROPERTY TAX RULES, 1957.

Office of the Assessing Officer,

Date

No.

To.

Whereas, in my opinion, you are liable to pay tax under the Urban Immovable Property Tax Act, 1957, and the rules made thereunder, in respect of holding No. of, you are hereby required to furnish to this office by a return in respect of the said holding in the enclosed Form U.T.2 for the year 19.

If you fail to comply with this notice within the specified date, the annual value of the holding shall be determined under rule 6 of the Urban Immovable Property Tax Rules, 1957.

(Seal)

.....
Assessing Officer.

Note:—Failure on the part of an owner to comply with the terms of this notice under rule 5(b) entails an assessment of annual value and tax thereon to the best of assessing officer's judgement under rule 6(c) of the Urban Immovable Property Tax Rules, 1957.

FORM U.T.5

Notice of Demand

(See rule 6)

THE URBAN IMMOVABLE PROPERTY TAX ACT, 1957 AND THE
URBAN IMMOVABLE PROPERTY TAX RULES, 1957.

Office of the Assessing Officer.

To

.....
.....

Take notice that the sum of Taka (Taka
.....) being the tax for the year 19..
(in words)
..... being the penalty imposed under section 8
of the Urban Immovable Property Tax Act, 1957, is payable by you (after
deducting the amount of Taka
already paid by you).

2. This amount should be deposited on or before the.....
19..... to the appropriate Treasury and this office be furnished
with a receipted treasury chalan in proof of payment.

3. If the amount is not paid within the specified time and in the specified
manner, a penalty will be imposed on you under the provisions of section 8 of
the Act.

(Seal)

.....
Assessing Officer.

(Strike out the figures and phrases not applicable).

FORM U.T.6

(See rule 6)

THE IMMOVABLE PROPERTY TAX ACT, 1957 AND THE URBAN
IMMOVABLE PROPERTY TAX RULES, 1957.

NOTICE OF HEARING
OFFICE OF THE ASSESSING OFFICER

Date

To.

.....
.....

(a) It appears that you have not furnished any return for year 19.....
....., or

(b) There are certain points in connection with the return submitted by you
for the year 19.....in regard to which I should like some further information ;

And whereas it is necessary to determine the annual value and to assess the
tax under the Urban Immovable Property Tax Act, 1957 and the Urban
Immovable Property Tax Rules, 1957, in respect of the abovementioned year ;

I hereby require you to attend in person or by a representative duly
authorised in writing and to produce or cause to be produced at (place).....
.....on (date).....at (time).....
a.m. the accounts and evidence for the purpose of such assessments together
with any objection which you may like to prefer and any evidence you may
wish to produce in support thereof.

Date.....

.....
Assessing Officer.

Note :—Failure on the part of an owner to comply with the terms of this notice entails an
assessment of the annual value and tax thereon to the best of the Assessing Officer's
judgement under rule 6(c) of the Urban Immovable Property Tax Rules, 1957."

By order of the President

REZAUL KARIM

Joint Secretary.

MINISTRY OF PORTS, SHIPPING AND IWT

Ports Development Section

CORRIGENDUM

Dacca, the 28th October 1981

No. S.R.O. 353-L/81/PD/2D-1/23/80-321.—In the S.R.O. No. 325-L/81/PD/2D-1/23/80-283, dated the 23rd September 1981 published in the *Bangladesh Gazette, Extraordinary*, on 24th September 1981 at page 5358,—

At page 5358, in line 3, for "1982" read "1980".

SK. MOFIZ UDDIN AHMED

Deputy Secretary.

CABINET SECRETARIAT

Establishment Division

Regulation Wing

Section 1

NOTIFICATION

Dacca, the 28th October 1981

No. S.R.O. 354-L/81/ED/Reg-1/R-106/77.—In exercise of the powers conferred by sub-clause (iii) of clause (a) of section 5 of the Bangladesh Public Service Commission Ordinance, 1977 (Ord. No. LVII of 1977), the Acting President is pleased to specify the following posts of the Bangladesh Civil Service (Economic and Trade: Economic) in relation to which consultation with the Bangladesh Public Service Commission shall not be necessary in respect of appointment or any other matter relating to such posts for a period of one year with effect from 18th October 1981, namely:—

- (1) Section Chief.
- (2) Deputy Chief.
- (3) Assistant Chief.
- (4) Research Officer.

By order of the President

FAYEZUDDIN AHMED

Secretary.