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

NATIONAL BOARD OF REVENUE
(Excise)

NOTIFICATION

Dacca, the 12th December 1981

No. S.R.O. 403-L/81/52-Excise.—In exercise of the powers conferred by section 37 of 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) for the rule 96MX the following shall be *substituted*, namely:—

“96MX.—Special procedure in respect of steel furniture, fittings and fixtures and wooden furniture.—(1) This rule shall apply to steel furniture, fittings and fixtures and wooden furniture, and shall come into effect from the 1st day of January, 1982.

(2) No manufacturer of steel furniture, fittings and fixtures and of wooden furniture, hereinafter referred to as the manufacturer, shall manufacture and deal in either steel furniture, fittings and fixtures or wooden furniture 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, subject to furnishing of a security deposit of Taka two hundred and fifty only.

(5973)

Price : Taka 1.00.

(3) Notwithstanding anything contained elsewhere in these rules, the duty of excise on steel furniture, fittings and fixtures and wooden furniture shall be paid in the manner as laid down in this rule.

(4) Every manufacturer shall maintain a daily account of production or acquisition and sale of the articles produced, acquired and sold in the proper form.

(5) Every manufacturer shall issue a sale memorandum against each sale of any article from a serially numbered booklet in duplicate the original copy of which shall be given to the person to whom the articles are sold and the other copy shall be retained by the manufacturer. Every page of such serially numbered booklet shall be duly authenticated by the proper officer with full signature, date and official seal.

(6) The duty of excise on steel furniture, fittings and fixtures and on wooden furniture shall be paid by the manufacturer at the time of removal by affixing excise stamps on the original copy of the sale memorandum of a value appropriate to the rate of duty in force and of appropriate denomination and number:

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

(7) The required number of excise stamps shall be affixed on the original copy of each sale memorandum in a manner that each stamp is placed side by side and not one over the other so as to render each excise stamp fully visible. Each excise stamp shall be defaced by putting dated initial of the manufacturer after affixation. The number and denomination of excise stamps used shall then be recorded on the duplicate copy of the sale memorandum.

(8) Duty shall always be calculated in round figure of Taka. For this purpose duty above fifty poisha shall be rounded to the next higher round figure in Taka, and duty in excess of round Taka up to fifty poisha shall be ignored.

(9) The manufacturer shall maintain a pass book of excise stamps in the prescribed Form.

(10) A manufacturer when purchasing excise stamps shall produce his pass book at the counter of the post office whereupon the postal official concerned shall sell the stamp and make the necessary entries in the pass book.

(11) A manufacturer may remove the excisable goods from his premises from time to time against sale memorandum referred to in sub-rule (5) on payment of duty by duly affixing with excise stamps and properly defacing them as provided for in sub-rules (6), (7) and (8). After payment of duty on all removals made during a calendar month, the manufacturer shall submit to the proper officer a monthly return, not later than the 7th day of the following calendar month, in the prescribed form, of all excise stamps received and used, and 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 this rule or as the Board or the Collector may, by general or special order, require. 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 for the duty paid in pursuance of this rule.

(12) Notwithstanding anything contained in sub-rules (5) and (11), in cases where the excisable goods are required to be removed from a workshop to a showroom and *vice versa* for the purpose of sale or repair or reprocessing, as the case may be, such removal shall be done on the strength of a transport document in the prescribed Form contained in a booklet with pages serially numbered and duly authenticated by the proper officer with full signature and date:

Provided that such removal shall be limited within the same city, municipal area or within 5 miles from the place of removal to the destination.

(13) Any bill in respect of steel furniture, fittings and fixtures and wooden furniture submitted by any Government office, Department or autonomous bodies or agency shall not be passed by the Accountant-General (Civil), Controller of Military Accounts and Director, Finance and Accounts of autonomous and Semi-autonomous bodies unless such bills are attached with the sale memorandum duly affixed with excise stamps as provided for in this rule.

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

(15) A manufacturer shall keep the daily account complete and ready alongwith other books, pass book, ledgers and sale memorandum for inspection and checking by the proper officer for determination of the correctness of the monthly return and determination of duty payable.

(16) When any person contravenes any of the provisions of this Rule, he shall without prejudice to any other action that may be taken under the Act or the Rules, be liable to a penalty which may extend to two thousand Taka or ten times the duty involved, whichever is higher, and that any article in respect of which such contravention is made shall be liable to confiscation.

(17) The provisions of rule 9, rules 52, 52A, 52B, sub-rule (1) of rules 224, 228, 228A and 229 shall not apply to steel furniture, fittings and fixtures or to wooden furniture or the manufacturer thereof.”;

(2) for rule 96WX the following shall be substituted, namely:—

“96WX.—Special procedures regarding services rendered by automobile garages and workshops.—(1) This rule shall apply to the services rendered by automobile garages and workshops and shall come into effect from the first day of January, 1982.

(2) 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.

(3) The management providing or rendering excisable services shall take out a licence in Form L-7 on payment of a licence fee of Taka one hundred and on execution of a bond in Form B-2 and shall furnish a security deposit of Taka two hundred and fifty only.

(4) The management shall maintain in proper Form a daily account of all excisable services provided or rendered.

(5) 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 bearing his full signature, date and official seal.

(6) The duty of excise on the services rendered by automobile garages and workshops shall be paid by the management as soon as rendering of such services is complete by affixing excise stamps of value appropriate to the rate of duty in force and of appropriate denomination and number:

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

(7) The required number of excise stamps shall be affixed on the original copy of the bill of charges. 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. The stamps shall then be defaced by putting dated initial by the management. The number of stamps used with denomination shall then be recorded on the duplicate copy of the bill of charges.

(8) When on calculation the excise duty comes to fifty poisha or less the duty shall be rounded off to the preceding round figure in Taka and when such duty comes to more than fifty poisha the duty shall be rounded off to the next higher round figure in Taka.

(9) Any Bill in respect of services rendered by automobile garages and workshops submitted by any Government office, Department or autonomous bodies or agency shall not be passed by the Accountant-General (Civil), Controller of Military Accounts and Director, Finance and Accounts of autonomous and semi-autonomous bodies unless such bills are attached with the sale memorandum duly affixed with excise stamps as provided for in this rule. Similarly, the Sadharan Bima Corporation shall not settle claims for damage and repair of vehicles unless such claims are enclosed with sale memorandum duly affixed with excise stamps.

(10) The management shall maintain a pass book in prescribed Form.

(11) A management, when purchasing excise stamps, shall produce his pass book 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.

(12) The management shall, within seven days after the close of each month, submit to the assessing officer a monthly return of services rendered and a monthly return of excise stamps sold and used in prescribed Form.

(13) If a management does not furnish the monthly return under sub-rule (12) 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, alongwith other particulars as may be specified in the notice showing payment of duty due on the basis of the return within the aforesaid period.

(14) If the assessing officer is satisfied that the return submitted under sub-rule (12) or sub-rule (13) 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.

(15) If the assessing officer is not so satisfied he may, after calling of 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 after giving the management an opportunity of being heard.

(16) If the return under sub-rule (12) or sub-rule (13) has not been submitted or the books of account or documents called for under sub-rule (15) 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 judgement after giving the management an opportunity of being heard.

(17) If the duty payable is not paid within time in accordance with the provisions of this rule the management shall, without prejudice to any other action that may be taken under the Act or these rules, pay an additional duty at the following rates—

- (a) 1 per cent of the duty due if the payment is delayed by a month or part thereof;
- (b) 2 per cent of the duty due if the payment is delayed by more than a month but not more than two months;
- (c) 3 per cent of the duty due if the payment is delayed by more than two months but not more than three months;
- (d) 4 per cent of the duty due if the payment is delayed by more than three months but not more than four months;
- (e) 5 per cent of the duty due if the payment is delayed by more than four months;

(18) 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.

(19) If any person contravenes any of the provisions of this rule, he shall, without prejudice to any other action that may be taken under the Act or the Rules, be liable to a penalty which may extend to two thousand Taka or ten times the duty involved, whichever is higher.”

(b) for the FORM RG-1 (furniture and fittings), the following shall be substituted, namely:—

“Excise Series No. 55-U.

FORM RG-1 (Furniture and Fittings)

DAILY ACCOUNT REGISTER OF STEEL FURNITURE AND FITTINGS
AND FIXTURES AND WOODEN FURNITURE

(Rule 96MX)

Name of the establishment Range

Address Circle.....

L-4 Licence No.

Date	Opening balance			Acquired or manufactured			Disposal		
	Description	Number.	Value	Description	Number.	Value	Description	Number.	Value
1	2	3	4	5	6	7	8	9	10

Duty payable	Number and denomination of stamps used.	Closing balance			
		GOODS			STAMPS
		Description	Number	Value	Number with denomination.
11	12	13	14	15	16

(d) for the FORM RT. G-1, the following shall be substituted, namely:—

“Excise Series No. 79G

FORM RT. G-1

MONTHLY RETURN OF SERVICES RENDERED BY AUTOMOBILE GARAGE AND WORKSHOPS

(Rule 96WX)

Name of the management..... Range.....

Address..... Circle

Telephone Number (if any)L--7 License No..... Month.....

Total number of orders received and work done during the month	Total price of parts supplied and charges of repair during the month	Total charges of work done	Excise duty payable for the month	Number and denomination of excise stamps used
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.....”;

(e) for the FORM R.T.-14, the following shall be substituted, namely:—

“Excise Series No. 79-E

Range.....

Circle.....

R.T.-14

MONTHLY RETURN OF EXCISE STAMPS RECEIVED AND USED

(Rules 96WWW, 96MX and 96WX)

Name of the management or manufacturer.....

Address.....L-4/L-7 Licence No.....

Month and year.....

Date of receipt of each consignment 1	Denomination of stamp 2	Number of stamps received 3	Number of stamps used 4	Balance in hand 5	Remarks 6
Total of the end of the month					

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

Signature of management/
manufacturer

Date.....”;

TABARAK ALI
Member (E).

(Income-tax)
NOTIFICATION

Dacca, the 15th December 1981

No. S.R.O. 404-L/81.—In exercise of the powers conferred by sub-section (1) of section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to make the following further amendments in the Income-tax Rules, the same having been previously published as required by sub-section (4) of the said section, namely:—

In the aforesaid Rules, in rule 49A,—

(a) the letters “c. & f.” shall be *omitted*;

(b) for the first proviso the following shall be *substituted*, namely:—

“Provided that this rule shall not apply in the case of any import of foodgrains, fertilizer, pesticides, petroleum and petroleum products (POL), plant and machinery, any import under an industrial licence and in respect of any other imported goods which the National Board of Revenue may, by general or special order, exempt from payment of tax under this rule;”
and

(c) in the second proviso, for the fullstop at the end a colon shall be *substituted* and thereafter the following new proviso and the Explanation shall be *added*, namely:—

“Provided further that where the National Board of Revenue is satisfied that an importer is not likely to have any assessable income during the year or the income is otherwise exempted from payment of income-tax under any provisions of the Income-tax Act, 1922 (XI of 1922), it may, on application by such an importer, exempt such person from payment of tax under this rule.

Explanation.—In this rule, the words “value of the imported goods” shall mean such value of the imported goods as shall be determined in accordance with the provisions of section 25 of the Customs Act, 1969 (IV of 1969)”.

M. S. CHOWDHURY
Member (Taxes).

IN THE COURT OF THE SPECIAL TRIBUNAL No. 11
AND
ADDITIONAL SESSIONS JUDGE, JAMALPUR

Special Tribunal Case No. 5/1981

ORDER

Whereas the undermentioned accused person is required for the purpose of trial before this Tribunal in Special Tribunal Case No. 5/81 arising out of G.R. Case No. 114(2)/75 and Jamalpur P.S. Case No. 1, dated 9th March 1975, under sections 395/397/212, B.P.C. and 28 Special Powers Act, 1974;

Whereas this Tribunal has reason to believe that the accused person has absconded and is concealing himself so that he may not be arrested and produced before this Tribunal for trial;

Now, therefore, in exercise of the powers conferred by sub-section (6) of section 27 of the Special Powers Act, 1974, I do hereby direct the under-mentioned accused to appear before this Tribunal on 5th January 1982 at 10-30 a.m. or within 30 days from the publication of this Order in the *official Gazette* whichever is later, failing which he shall be tried *in absentia*:

Particulars of the accused.

- (1) Sohrab Ali, son of Naimuddin,
Village Baraikuri,
P.S. Madhupur,
District Tangail.

Special Tribunal Case No. 29/1981.

ORDER

Whereas the undermentioned accused persons are required for the purpose of trial before this Tribunal in Special Tribunal Case No. 29/81 arising out of G.R. Case No. 451(2)/80 and Jamalpur P.S. Case No. 20(8)/80, dated 25th August 1980, under sections 395/397/212, B.P.C. and 28 Special Powers Act, 1974;

Whereas this Tribunal has reason to believe that the accused persons have absconded and are concealing themselves so that they may not be arrested and produced before this Tribunal for trial;

Now, therefore, in exercise of the powers conferred by sub-section (6) of section 27 of the Special Powers Act, 1974, I do hereby direct the under-mentioned accuseds to appear before this Tribunal on 12th December 1981 at 10-30 a.m. or within 30 days from the publication of this Order in the *official Gazette* whichever is later, failing which they shall be tried *in absentia*:

Particulars of the accused.

- (1) Salam, son of Hashem Ali, Village Garamara, P.S. and district Jamalpur.
- (2) Khoka, son of Lutfar Rahman of village Garamara, P.S. and district Jamalpur.

M. M. RUHUL AMIN

*Special Tribunal No. 11
and
Additional Sessions Judge.*

OFFICE OF THE SUBDIVISIONAL OFFICER, NARAIL

NOTIFICATION

Narail, the 10th December 1981

In exercise of the powers conferred on me under section 5 (3) of the Local Government Ordinance, 1976, I, Md. Momtazur Rahman, Controlling Authority of the Union Parishads and Subdivisional Officer, Narail, do hereby nominate Mrs. Moyna Rani Majumder, wife of late Raghunath Majumder, Vill. Bagsree Rampur, P. O. Naldi, P. S. Narail, Dist. Jessore, in the vacant seat of a Woman Member of Chandiborpur Union Parishad No. 3, under Narail P.S. of Jessore district.

MD. MOMTAZUR RAHMAN

*Subdivisional Officer
and
Controlling Authority.*