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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

NOTIFICATION

Dacca, the 31st March 1976.

No. 299-Pub.—The following Ordinance made by the President of the People's Republic of Bangladesh on the 30th March, 1976, is hereby published for general information:—

INCOME TAX ACT (AMENDMENT) ORDINANCE, 1976

Ordinance No. XIX of 1976.

AN
ORDINANCE

further to amend Income-tax Act, 1922.

WHEREAS it is expedient further to amend Income-tax Act, 1922 (XI of 1922), for the purposes hereinafter appearing;

NOW, THEREFORE, in pursuance of the Proclamations of the 20th August, 1975 and the 8th November, 1975, and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Ordinance:—

1. **Short title.**—This Ordinance may be called Income-tax (Amendment) Ordinance, 1976.

2. **Amendment of section 2, Act XI of 1922.**—In the Income-tax Act, 1922 (XI of 1922), hereinafter referred to as the said Act, in section 2, for clause (6), the following shall be substituted, namely:—

“(6) ‘Director of Inspection’ means a person appointed to be a Director of Inspection under section 5 and, except for the purposes of section 38A, includes a person appointed to be an Additional Director of Inspection, a Joint Director of Inspection or a Deputy Director of Inspection;”

3. **Substitution of Section 38A, Act XI of 1922.**—In the said Act, for Section 38A, the following shall be substituted, namely:—

“Power of Search and Seizure. **38A.** (1) Where the Director of Inspection or the Commissioner of Taxes, in consequence of information in his possession, has reason to believe that—

- (a) any person to whom a summons under sub-section (1) of section 37 or a notice under sub-section (4) of section 22 was issued to produce, or cause to be produced, any books of account or other documents has omitted or failed to produce, or cause to be produced, such books of account, or other documents as required by such summons or notice, or
- (b) any person to whom a summons or notice as aforesaid has been or might be issued will not, or would not, produce or cause to be produced, any books of account or other documents which will be useful for, or relevant to, any proceeding under this Act, or
- (c) any person is in possession of any money, bullion, jewellery or other valuable article or thing, and such money, bullion, jewellery or other valuable article or thing represents either wholly or partly income or property which has not been disclosed for the purposes of this Act (hereinafter in this section referred to as “undisclosed income” or “property”),

he may, notwithstanding anything contained in any other law for the time being in force, authorise any Joint Director of Inspection, Inspecting Joint Commissioner, Deputy Director of Inspection or Deputy Commissioner of Taxes (hereinafter referred to as the authorised officer) to—

- (i) enter and search any building or place where he has reason to suspect that such books of account, other documents, money, bullion, jewellery or other valuable article or thing are kept;
- (ii) break-open the lock of any door, box, locker, safe, almirah or other receptacle for exercising the powers conferred by clause (i) where the keys thereof are not available;
- (iii) seize any such books of account, other documents, money, bullion, jewellery or other valuable article or thing found as a result of such search;
- (iv) place marks of identification on any books of account or other documents or make or cause to be made extracts or copies therefrom; and
- (v) make a note or an inventory of any such money, bullion, jewellery or other valuable article or thing.

(2) The authorised officer may requisition the services of any police officer or any officer of the Government, or of both, to assist him for all or any of the purposes specified in sub-section (1) and it shall be the duty of every such officer to comply with such requisition.

(3) The authorised officer may, where it is not practicable to seize any such books of account, other documents, money, bullion, jewellery or other valuable article or thing, serve an order on the owner or the person who is in immediate possession or control thereof requiring him not to remove, part with or otherwise deal with it except with the previous permission of such officer and such officer may take such steps as may be necessary for ensuring compliance with this sub-section.

(4) The authorised officer may, during the course of the search or seizure, examine on oath any person who is found to be in possession or control of any books of account, documents, money, bullion, jewellery or other valuable article or thing and any statement made by such person during such examination may thereafter be used in evidence in any proceeding under this Act.

(5) Where any money, bullion, jewellery or other valuable article or thing (hereinafter in this section and section 38B referred to as 'assets') is seized under sub-section (1), the Deputy Commissioner of Taxes, after affording a reasonable opportunity of being heard to the person concerned and making such enquiries as the Director of Inspection or the Commissioner of Taxes may direct, shall, within ninety days of the seizure, make an order with the previous approval of the Commissioner of Taxes,—

- (a) estimating the undisclosed income (including the income from the undisclosed property) in a summary manner to the best of his judgment on the basis of such materials as are available with him;
- (b) calculating the amount of tax on the income so estimated in accordance with the provisions of this Act;
- (c) specifying the amount that will be required to satisfy any existing liability under this Act, the Sales Tax Act, 1951 (III of 1951), the Wealth Tax Act, 1963 (XV of 1963), and the Gift Tax Act, 1963 (XIV of 1963), in respect of which such person is in default or is deemed to be in default.

and retain in his custody such assets or part thereof as are in his opinion sufficient to satisfy the aggregate of the amounts referred to in clauses (b) and (c) and forthwith release the remaining portion, if any, of the assets to the person from whose custody they were seized:

Provided that if, after taking into account the materials available with him, the Deputy Commissioner of Taxes is of the view that it is not possible to ascertain to which particular previous year or years such income or any part thereof relates, he may calculate the tax on such income or part, as the case may be, as if such income or part were the total income chargeable to tax at the rates in force in the financial year in which the assets were seized:

Provided further that where a person has paid or made satisfactory arrangements for payment of all the amounts referred to in clauses (b) and (c) or any part thereof, the Deputy Commissioner of Taxes may, with the previous

approval of the Commissioner of Taxes, release the assets or such part thereof as he may deem fit in the circumstances of the case.

(6) The assets retained under sub-section (5) may be dealt with in accordance with the provisions of section 38B.

(7) If the Deputy Commissioner of Taxes is satisfied that the seized assets or any part thereof were held by such person for or on behalf of any other person, the Deputy Commissioner of Taxes may proceed under sub-section (5) against such other person and all the provisions of this section shall apply accordingly.

(8) The books of account or other documents seized under sub-section (1) shall not be retained by the authorised officer for a period exceeding one hundred and eighty days from the date of the seizure unless the reasons for retaining the same are recorded by him in writing and the approval of the Commissioner of Taxes for such retention is obtained :

Provided that the Commissioner of Taxes shall not authorise the retention of the books of account and other documents for a period exceeding thirty days after all the proceedings under this Act in respect of the years for which the books of accounts or other documents are relevant are completed.

(9) The person from whose custody any books of account or other documents are seized under sub-section (1) may make copies thereof, or take extracts therefrom, in the presence of the authorised officer or any other person empowered by him in this behalf, at such place and time as the authorised officer may appoint in this behalf.

(10) If a person legally entitled to the books of account or other documents seized under sub-section (1) objects for any reason to the approval given by the Commissioner of Taxes under sub-section (8), he may make an application to the National Board of Revenue stating therein the reasons for such objection and requesting for the return of the books of account or other documents.

(11) If any person objects for any reason to an order made under sub-section (5), he may, within thirty days of the date of such order, make an application to such authority as may be notified in this behalf by the Government in the official Gazette (hereinafter referred to as the notified authority) stating therein the reasons for such objection and requesting for appropriate relief in the matter.

(12) On receipt of the application under sub-section (10) the National Board of Revenue, or on receipt of the application under sub-section (11) the notified authority, may, after giving the applicant an opportunity of being heard, pass such orders as it thinks fit.

(13) The provisions of the Code of Criminal Procedure, 1898 (Act V of 1898), relating to searches and seizure shall apply, so far as may be, to searches and seizure under sub-section (1).

(14) The National Board of Revenue may make rules in relation to any search or seizure under this section; in particular, and without prejudice to the generality of the foregoing power, such rules may provide for the procedure to be followed by the authorised officer—

- (a) for obtaining ingress into such building or place to be searched where free ingress thereto is not available;
- (b) for ensuring safe custody of any books of account or other documents or assets seized.

Explanation 1.—In computing the period of ninety days for the purposes of sub-section (5), any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

Explanation 2.—In this section, the word “proceeding” means any proceeding in respect of any year under this Act which may be pending on the date on which a search is authorised under this section or which may have been completed on or before such date and includes also all proceedings under this Act which may be commenced after such date in respect of any year.

Application of retained assets. **38B.** (1) The assets retained under sub-section (5) of section 38A may be dealt with in the following manner, namely:—

- (a) the amount of the existing liability referred to in clause (c) of the said sub-section and the amount of the liability determined on completion of the regular assessment or reassessment for all the assessment years relevant to the previous years to which the income referred to in clause (a) of that sub-section relates, and in respect of which the assessee is in default or is deemed to be in default may be recovered out of such assets;
- (b) if the assets consist solely of money, or partly of money and partly of other assets, the Deputy Commissioner of Taxes may apply such money in the discharge of the liabilities referred to in clause (a) and the assessee shall be discharged of such liability to the extent of the money so applied;
- (c) the assets other than money may also be applied for the discharge of any such liability referred to in clause (a) as remains undischarged and for this purpose such assets shall be deemed to be under distraint;
- (d) the Deputy Commissioner of Taxes may, notwithstanding anything contained in this Act, recover the amount of such liabilities as referred to in clause (c) by the sale of such assets under distraint in the manner prescribed in section 46A relating to the sale of movable property by the Tax Recovery Officers and may, for that purpose, exercise all such powers as are exercisable by a Tax Recovery Officer under section 46A for the purpose of recovery of tax.

(2) Nothing contained in sub-section (1) shall preclude the recovery of the amount of liabilities aforesaid by any other mode laid down in this Act.

(3) Any assets or proceeds thereof which remain after the liabilities referred to in clause (a) of sub-section (1) are discharged shall be forthwith made over or paid to the persons from whose custody the assets were seized.

(4) (a) The Government shall pay simple interest at a rate of two per cent above the bank rate on the amount by which the aggregate of the money retained under section 38A and of the proceeds, if any, of the assets sold towards the discharge of the existing liability referred to in clause (c) of sub-section (5) of that section exceeds the aggregate of the amounts required to meet the liabilities referred to in clause (a) of sub-section (1) of this section.

(b) Such interest shall run from the date immediately following the expiry of the period of six months from the date of the order under sub-section (5) of section 38A to the date of the regular assessment or reassessment referred to in clause (a) of sub-section (1) of this section, or, as the case may be, to the date of last of such assessments or reassessments."

DACCA;

The 30th March, 1976.

ABUSADAT MOHAMMAD SAYEM

President.

A. K. TALUKDAR

Deputy Secretary.

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 30th March, 1976.

No. S. R. O. 120-L/76/10-Excise.—In exercise of the powers conferred by sub-section (4) of section 3 of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue, with the prior approval of the Government, is pleased to direct that the following further amendment shall be made in Notification No. S. R. O. 88(R)/66, dated the 11th June, 1966, namely:—

In the aforesaid Notification,—

- (1) in paragraph 1, in clause (a), after the word "factories" the words "which are equipped with not more than forty power-looms and have no spinning plant" shall be inserted; and
- (2) in paragraph 2, in clause (a), for the table of RATES the following shall be substituted, namely:—

"RATES

Category of factories.	Rate of duty per power-loom or warp-knitting machine per month.	
	Per loom	Per warp-knitting Machine.
Factories equipped with not more than forty power-looms or warp-knitting machines or both.	Taka 165.00	Taka 830.00"

[C. No. 4(75)X.3/76]

K. M. M. HOSSAIN
Chairman.

যোগাযোগ মন্ত্রণালয়

বন্দর, জাহাজ চলাচল ও আভ্যন্তরীণ নৌ-চলাচল বিভাগ

বন্দর প্রশাসন শাখা।

বিজ্ঞপ্তি

ঢাকা, ২৪শে মার্চ ১৯৭৬।

নং এস, আর, ও, ১২১-এল/৭৬/সিই/১ই-২/৭৬/১৯৯—চট্টগ্রাম পোর্ট এ্যাক্ট, ১৯১৪ (বেঙ্গল এ্যাক্ট ৫, ১৯১৪) এর ধারায় প্রদত্ত ক্ষমতা বলে গণপ্রজাতন্ত্রী বাংলাদেশ সরকার নিম্নলিখিত জাহাজ বোর্ডে আমদানীকৃত পণ্য সামগ্রীর উপর উক্ত এ্যাক্ট-এর ৫৭ ধারা মোতাবেক ধার্যকৃত হোরার্করেন্ট ১০০% মওকুফ করিয়া দিয়াছেন:

১। জাহাজের নাম	..	তাম্বুরাতারেট।
পৌছার তারিখ	..	আগস্ট ১৯৭৫ইং সন।
পণ্যের নাম	..	৬(ছয়) টি শীতাতপ নিয়ন্ত্রক যন্ত্র।

জি, কে, এস, এম, শাহজাহান আমিন
উপ-সচিব।

CABINET SECRETARIAT

Cabinet Division

Transport Section.

NOTIFICATION

Dacca, the 29th March, 1976.

No. S. R. O. 122-L/76/CD/TR/IP-4/76-99.—In exercise of the powers conferred by Article 25 of the Bangladesh Abandoned Property (Control, Management and Disposal) Order, 1972 (P. O. No. 16 of 1972), the Government is pleased to make the following amendments in the Bangladesh Abandoned Property (Disposal of Light Vehicles) Rules, 1973, namely:—

Amendments

In the aforesaid Rules, in rule 3,—

(a) in sub-rule (1), for the words “constitute a Committee” the words “constitute a Committee for each district”; and

(b) for sub-rule (2) the following shall be substituted, namely:—

“(2) The committee shall consist of the Deputy Commissioner of the district concerned, who shall be the Chairman of the committee and two other members to be selected by the Deputy Commissioner, one of whom should be a technical person”.

By order of the President
S. M. SHAFIUL AZAM
Secretary.

MINISTRY OF HEALTH, POPULATION CONTROL AND LABOUR
(Health Division)

ORDER

Dacca, the 27th March 1976.

No. S-NBR/5-7/75/208.—In exercise of the powers conferred by Article 9 of the Bangladesh Red Cross Society Order, 1973 (P.O. No. 26 of 1973), the President is pleased to nominate with immediate effect Dr Md. Maniruzzaman, F. R. C. S., Professor of Surgery, Dacca Medical College as a member to the Managing Board of the Bangladesh Red Cross Society in place of Colonel Khurshed Uddin Ahmed, Officer on Special Duty, Ministry of Health, Population Control and Labour, Dacca, deputed for service abroad.

By order of the President

A. R. KHAN

Joint Secretary.

বাংলাদেশ নির্বাচন কমিশন

বিজ্ঞপ্তি

ঢাকা, ৩১শে মার্চ ১৯৭৬।

নং ৪৩(১৭১)/৭৩-নি-১—নির্বাচন ট্রাইবুনাল (বুন্সফ, ২য় কোর্ট), খুলনা, কর্তৃক ১৯৭৪ সনের ১৯ নং নির্বাচনী নোংদমায় প্রদত্ত ১৬ই সেপ্টেম্বর ১৯৭৪ তারিখের রায়ে পাইকগাছা থানার অন্তর্গত বাগালি ইউনিয়ন পরিষদের চেয়ারম্যান “জনাব আব্বাস আলী, পিতা ছরমান, সাং লালুয়া” এর স্থলে “জনাব শওকত আলী পাড়, পিতা সোনাই পাড়, গ্রাম বায়লা হারানিয়া, পোঃ অন্তাবুনিয়া, জিলা খুলনা” নির্বাচিত ঘোষিত হইয়াছেন।

বাংলাদেশ নির্বাচন কমিশনের আদেশক্রমে

শাহসুদ্দিন আহমদ

উপ-সচিব।

বাংলাদেশ নির্বাচন কমিশন

ফরম ত

[৪৩ নিয়ম দৃষ্টব্য]

চেয়ারম্যান/ডাইস-চেয়ারম্যান/মেম্বার পদে নির্বাচিত প্রার্থীগণের তালিকা।

জিলা—রংপুর, মহকুমা—সদর, থানা—কোতওয়ালী।

ইউনিয়নের নাম।	ওয়ার্ড নম্বর।	নির্বাচিত প্রার্থীর নাম, পিতার নাম ও ঠিকানা।	যে পদে নির্বাচিত হইয়াছেন।	৫
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সদ্যপুস্কুরনী	২ নং ওয়ার্ড	আঃ ছানাম, পিতা রুছিম উদ্দিন, সাং পালিচড়া, পোঃ পালিচড়ার হাট।	সদস্য।	
		স্থান—নির্বাচন অফিস, রংপুর সদর, তারিখ—৪-৩-১৯৭৬।	মোঃ ইস্‌হাক আলী, রিটাপিং অফিসার।	

জিলা—ফরিদপুর, মহকুমা—গোপালগঞ্জ, থানা—গোপালগঞ্জ।

উলপুর	৩ নং ওয়ার্ড	সাহাদৎ মোত্বা, পিতা ইরফান উদ্দিন, সাং মালেকা পোঃ উলপুর।	মেম্বার।	
		স্থান—গোপালগঞ্জ, তারিখ—১৬-৩-১৯৭৬।	এম, এ, লতিফ, রিটাপিং অফিসার।	

জিলা—খুলনা, মহকুমা—বাগেরহাট, থানা—শরণখোলা।

খোস্তাকটা		রশিদ উদ্দিন আহমদ, পিতা মকবুল, সাং পূর্ব খোস্তাকটা।	চেয়ারম্যান।	
		স্থান—বাদাবাটা (বাগেরহাট), তারিখ—১৩-৩-১৯৭৬।	কাজী আবদুল খালেক, রিটাপিং অফিসার।	

জিলা—ঢাকা, মহকুমা—মানিকগঞ্জ, থানা—দৌলতপুর।

বাধুটিয়া	৩ নং ওয়ার্ড	জিতুসেক, পিতা জুরান, সাং পাঁচুরিখা পোঃ চর-বাধুটিয়া।	মেম্বার।	
		স্থান মানিকগঞ্জ, তারিখ—৪-৩-১৯৭৬।	মীর শওকত আলী রিটাপিং অফিসার।	