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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

NOTIFICATION

(Excise)

Dacca, the 10th April 1975.

No. S.R.O. 128-L/75/4/75-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 Central Excise Rules, 1944, namely:—

In the aforesaid Rules,—

- (1) in rule 1, for the words "Central Excise" the words "Excises and Salt" shall be substituted;
- (2) in rule 2, after clause (i), the following new clauses (ia) and (ib) shall be inserted, namely:—
  - "(ia) "assessing officer," in relation to the assessment and collection of the duty leviable on excisable services means the proper officer not below the rank of Superintendent;
  - (ib) "Board" means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (P.O. No. 76 to 1972)";

(883)

Price: 12 Paise.

## (3) In rule 7,—

(a) *for* the words and comma “or who stores such goods in a warehouse, shall pay the duty or duties due on such goods” the words and commas “or who stores such goods in a warehouse, or who provides or renders any excisable services, shall pay the duty or duties due on such goods or services” shall be *substituted*;

(b) *after* the words “proper officer”, the words and commas “or, as the case may be, the assessing officer” shall be *inserted*;

(c) *after* the words “shall be liable to confiscation” the words and commas “and, in the case of excisable services, such movable properties sufficient in value to satisfy the demand and contained in the hotel or restaurant premises as do not belong to persons to whom excisable services are provided or rendered and as are instrumental or ancillary to the provision of rendering of excisable services, shall be liable to confiscation” shall be *inserted*;

(4) in chapter V, *after* the word “SALT”, the comma and words, “AND EXCISABLE SERVICES” shall be *added* at the end;

(5) *for* rule 96-W, the following shall be *substituted*, namely:—

“96-W. Special provisions regarding services rendered by hotels and restaurants.—(1) In this rule, the expression “management” shall mean the owner, manager, or any person (by whatever designation known) responsible for the management and conduct of a hotel or restaurant providing or rendering any excisable services.

(2) The management of a hotel or restaurant shall maintain, in such form as the Board may direct, a daily account of all excisable services provided or rendered.

(3) For each transaction of excisable services, there shall be issued, in such form as the Board may direct, 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 of the hotel or restaurant. The Board may, subject to such conditions as it may impose, exempt any class of hotels or restaurants from issuance of a bill of charges to persons to whom the services are provided or rendered.

(4) The management of a hotel or restaurant providing or rendering any excisable services, whether liable to excise duty or not, shall, within seven days after the close of each month, submit to the assessing officer a monthly return in such form as the Board may direct.

(5) The management of a hotel or restaurant 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 be submitted to the assessing officer under sub-rule (4) so as to reach him on or before the tenth day of the following month.



(6) If the management of any hotel or restaurant does not furnish the monthly return under sub-rule (4) to the assessing officer and if in the opinion of the assessing officer the services rendered by it are liable to excise duty, 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 15 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 the duty, if any, due on the basis of the return, within the aforesaid period.

(7) If the assessing officer is satisfied that the return filed 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 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 filed 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.”;

(6) in rule 197,—

(a) in the marginal heading, the words “or excisable services” shall be added at the end; and

(b) after the words and commas “matches are made, processed or stored,” the words and commas “or to any place where excisable services are processed, provided or rendered,” shall be inserted.

[20(2)X. 1/75]

A.K.M. WALIUL ISLAM

Joint Secretary.

শিল্প মন্ত্রণালয়

(শিল্প বিভাগ)

ঢাকা, ৭ই এপ্রিল ১৯৭৫

নং এস, আর, ও, ১২৯-এল/৭৫/১আর-১৫-৩/৭৫/১৪৯—মহামান্য প্রেসিডেন্ট-এর ১৯৭২ সালের ১৬ নং আদেশের ১৫(৩) ধারা বলে বাংলাদেশ সরকার আদেশ জারী করিতেছেন যে এই আদেশ জারী হওয়া মাত্র পরিত্যক্ত ঘোষিত শিল্প প্রতিষ্ঠান মেসার্স শহীদ ইন্ডাস্ট্রিজ, ২৭, চক মার্কুলার রোড, ঢাকা অবিলম্বে ছাড়িয়া দেওয়া হইল।

মোঃ জয়নাল আবেদিন

উপ-সচিব।



## MINISTRY OF FINANCE

Dacca, the 14th April 1975.

No. S.R.O. 130-L/75—In exercise of the powers conferred by sub-section (1) of section 27 of the Finance Act, 1974 (XLIV of 1974), read with section 20 thereof, the Government is pleased to make the following amendments in the Tax On House Rent Rules, 1974, namely:—

In the aforesaid Rules—

(1) in rule 2, in clause (b), after the word and figure “rule 3”, the words, figure and letter “or rule 3A” shall be inserted;

(2) after rule 3, the following new rule 3A shall be inserted, namely:—

“3A. Notice for return—In the case of a person who, in the opinion of the assessing officer, being liable to submit the return under rule 3 has not submitted it, the assessing officer may serve a notice upon him requiring him to furnish the return in form T.O.H.R.-I within such period, being a period of not less than 15 days, as may be specified in the notice.”;

(3) in rule 4, in sub-rule (1), after the word and figure “rule 3”, the words, figure and letter “or rule 3A” shall be inserted;

(4) after rule 6, the following new rule 6A shall be inserted, namely:—

“6A. Power to inspect—The assessing officer or any other officer authorised by him in this behalf may inspect any register, paper document, or premises of any person liable to pay the tax and may collect therefrom such particulars as may be considered necessary for the purposes of these rules.”; and

(5) in form T.O.H.R.-I, in the heading, after the word and figure “rule 3”, the words, figures and letter “or rule 3A” shall be inserted.

By order of the President

K. M. M. HOSSAIN

Secretary.

বাংলাদেশ নির্বাচন কমিশন

বিজ্ঞপ্তি

ঢাকা, ১৪ই এপ্রিল, ১৯৭৫।

নং এক-১৮-২/৭৪/নি-১—নির্বাচন ট্রাইবুনাল (মহকুমা মুন্সিগঞ্জ), মুন্সিগঞ্জ, ১৯৭৪ সালের ১৭নং নির্বাচনী মোকদ্দমায় ৭ই এপ্রিল, ১৯৭৫ তারিখের আদেশে গজারিয়া থানার অন্তর্গত বাউসিয়া ইউনিয়ন পরিষদের চেয়ারম্যান “মোঃ হাসান জাহাঙ্গীর, পিতা মনির হোসেন জাহাঙ্গীর, নাং পূবান বাউসিয়া, পোঃ বাউসিয়া” এর স্থলে “জনাব আব্দুল মালেক সরকার, পিতা মৃত আমজাদ আলী সরকার, নাং মধ্যবাউসিয়া, পোঃ বাউসিয়া বাজার, জিলা ঢাকা” নির্বাচিত ঘোষিত হইয়াছেন।

বাংলাদেশ নির্বাচন কমিশনের আদেশক্রমে

মোঃ বদিকুর রহমান

সহকারী সচিব।