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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
NOTIFICATION

Dacca, the 28th June, 1976.

No. 596-Pub.—The following Ordinances made by the President of the People's Republic of Bangladesh, on the 26th June, 1976, are hereby published for general information:—

THE APPROPRIATION ORDINANCE, 1976

Ordinance No. XLIII of 1976.

AN
ORDINANCE

to authorise expenditure of certain sums from and out of the Consolidated Fund for the services of the financial year ending on the thirtieth day of June, 1977

WHEREAS it is expedient to authorise expenditure of certain sums from and out of the Consolidated Fund for the services of the financial year ending on the thirtieth day of June, 1977;

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 and promulgate the following Ordinance:—

(1) **Short title.**—This Ordinance may be called the Appropriation Ordinance, 1976.

(1867)

Price: Taka 3.50

(2) **Issue of Taka 4394,38,90,000 out of the Consolidated Fund for the year 1976-77.**—There may be paid and applied from and out of the Consolidated Fund sums not exceeding those specified in Column 3 of the Schedule amounting in the aggregate to the sum of Taka four thousand three hundred ninety-four crores, thirty-eight lakhs and ninety thousand towards defraying several charges which will come in course of payment during the financial year ending on the thirtieth day of June, 1977 in respect of the services and purposes specified in Column 2 of the Schedule.

(3) **Appropriation.**—The sums authorised to be paid and applied from and out of the Consolidated Fund by this Ordinance shall be appropriated for the services and purposes expressed in the Schedule in relation to the financial year ending on the thirtieth day of June, 1977.

DACCA;

The 26th June, 1976.

ABUSADAT MOHAMMAD SAYEM

President.

তফসিল

(ধারা ২ ও ৩ দেখুন)

ক্রমিক নং।	২	৩	৪	৫
সত্ত্বী নং।	কার্য ও উদ্দেশ্যসমূহ (হিসাবের প্রধান খতি)।	সমুদ্র তহবিলের উপর দায়।	অন্যান্য ব্যয়।	মোট।
		টাকা	টাকা	টাকা
	অনুন্নয়ন ব্যয় রাজস্ব খাতে ব্যয়			
১	১—আমদানী-বন্দানী শুদ্ধ (সমুদ্র শুদ্ধক)	..	১,৩১,৭০,০০০	১,৩১,৭০,০০০
২	১—আমদানী-বন্দানী শুদ্ধক (স্থল শুদ্ধক)	..	১,৩৯,৭৭,০০০	১,৩৯,৭৭,০০০
৩	২—আবগারী শুদ্ধক	..	২,০৫,৯২,০০০	২,০৫,৯২,০০০
৪	৩—কর্পোরেশন কর ৪—কর্পোরেশন কর ব্যতীত অন্যান্য আয়ের উপর কর ৪—ক—বিক্রয় কর	..	১,৫৫,৯০,০০০	১,৫৫,৯০,০০০

নম্বরী নং।	কার্য ও উদ্দেশ্যসমূহ (হিগাবের প্রধান খাত)।	অনধিক টাকা		সংযুক্ত তহবিলের উপর দায়।	মোট।
		টাকা	টাকা		
৫	৪—কর্পোরেশন কর ব্যতীত অন্যান্য আয়ের উপর কর—কৃষি আয়কর	..	১৮,৬৩,০০০	..	১৮,৬৩,০০০
৬	৭—ভূমি রাজস্ব ..	..	১১,৩১,৫৭,০০০	..	১১,৩১,৫৭,০০০
৭	৯—ট্যাক্স ..	..	৬৬,৩৭,০০০	..	৬৬,৩৭,০০০
৮	১০—বন ..	..	১,৯০,৩৮,০০০	..	১,৯০,৩৮,০০০
৯	১১—রেজিস্ট্রিকরণ ..	..	১,৩৩,০৫,০০০	..	১,৩৩,০৫,০০০
১০	১২—মোটর যানবাহন আইনসমূহ বাবদ ব্যয় ..	..	২,৫৫,০০০	..	২,৫৫,০০০
১১	১৩—অন্যান্য কর ও শুল্ক ..	..	২,৮৯,০০০	..	২,৮৯,০০০
১২	১৮—সাধারণ রাজস্ব হইতে যোগান অন্যান্য রাজস্ব ব্যয়	..	৫,০১,৭৪,০০০	..	৫,০১,৭৪,০০০
১৩	১৯—ডাক বিভাগ—কার্য পরিচালন ব্যয় ..	৩৬,০০,০০০	১১,২৮,৬৬,০০০	..	১১,৬৪,৬৬,০০০
১৪	১৯—ক—ভার ও টেলিকোন বিভাগ—কার্য পরিচালন ব্যয়	৬,৬৫,৬০,০০০	১২,৮২,৭৫,০০০	..	১৯,৪৮,৩৫,০০০

২২—ঋণ ও অন্যান্য বাধ্যবাধকতার উপর স্ক্রম ..	৫৫,৬২,৫২,০০০	..	..	৫৫,৬২,৫২,০০০
২৫—সাধারণ প্রশাসন ..	৪৪,৪২,৩৬,০০০	৩৭,৯০,৩০,০০০	..	..
২৬—হিসাব নিরীক্ষা ..	৩,০৯,১০,০০০	..	..	..
২৭—বিচার ব্যবস্থা ..	২,০১,০০,০০০	১,৯২,৪৪,৪০০	..	..
২৮—কারাগার ও কয়েদী নিবাস ..	..	..	..	..
২৯—পুলিশ—পুলিশ ..	..	..	..	..
২৯—পুলিশ—বাংলাদেশ রাইফেলস ..	..	..	..	..
২৯—পুলিশ—এনফোর্সমেন্ট বিভাগ ..	..	..	..	..
২৯—পুলিশ—বাংলাদেশ আনসার ..	..	..	..	..
৩০—বন্দরসমূহ ও পোতাঙ্গ পরিচালন ..	..	..	..	..
৩১—বাতিঘর ও বাতি-জাহাজ ..	..	..	..	..
৩৫—বৈদেশিক বিষয়াবলী ..	৫,০০,০০০	..	..	..
৩৬—বিজ্ঞান বিষয়ক বিভাগসমূহ ..	..	..	..	..
৩৭—শিক্ষা ..	..	..	..	..
৩৮—ক—স্বাস্থ্য বিভাগ ..	..	..	..	..

ক্রমিক নং।	কার্য ও উদ্দেশ্যসমূহ (হিসাবের প্রধান খাত)।	অনধিক টাকা		
		সংযুক্ত তহবিলের উপর দায়।	অন্যান্য ব্যয়।	মোট।
		টাকা	টাকা	টাকা
২৮	৩৯—জনস্বাস্থ্য প্রকৌশলী	..	২,৩৩,০৬,০০০	২,৩৩,০৬,০০০
২৯	৪০—কৃষি	..	৫,৬৪,৩১,০০০	৫,৬৪,৩১,০০০
৩০	৪০—খ—মৎস্য	..	১,০২,০৬,০০০	১,০২,০৬,০০০
৩১	৪১—পশু চিকিৎসা	..	২,৭৩,১৪,০০০	২,৭৩,১৪,০০০
৩২	৪২—সমবায়	..	২,৩১,৭৫,০০০	২,৩১,৭৫,০০০
৩৩	৪৩—শিল্প	..	৭৭,৩৮,০০০	৭৭,৩৮,০০০
৩৪	৪৪—বিমান পরিবহন	..	১,৭২,০৯,০০০	১,৭২,০৯,০০০
৩৫	৪৫—বেতার ও টেলিভিশন	..	৫,৭৬,৮৫,০০০	৫,৭৬,৮৫,০০০
৩৬	৪৬—সরবরাহ ও উন্নয়ন বিভাগ	..	৬৯,৯২,০০০	৬৯,৯২,০০০
৩৭	৪৭—বিবিধ বিভাগ—শ্রম ও সমাজকল্যাণ।	..	৫,২৩,৪১,০০০	৫,২৩,৪১,০০০
৩৮	৪৭—বিবিধ বিভাগ	..	৩,৫৭,২১,০০০	৩,৫৭,২১,০০০

৩৯	১৮—মুদ্রা	..	..	..	১,৫০,০০,০০০	১,৫০,০০,০০০
৪০	৪৯—টীকশাল	..	..	..	৫০,০০,০০০	৫০,০০,০০০
৪১	৫০—বেগামরিক পূর্তকার্য—ভবন	..	..	..	২৭,৫৯,৪১,০০০	২৭,৫৯,৪১,০০০
৪২	৫০—বেগামরিক পূর্তকার্য—যোগাযোগ	..	..	..	১১,৩৬,০৮,০০০	১১,৩৬,০৮,০০০
৪৩	৫৪—সাহায্য	..	..	..	৫,৩৬,২৫,০০০	৫,৩৬,২৫,০০০
৪৪	৫৫—বার্ধিক্য ভাতা ও অবগর ভাতা	..	..	..	২,৬০,৯৩,০০০	২,৬০,৯৩,০০০
৪৫	৫৫—ক—সাধারণ রাজস্ব হইতে নেটো নো অবগর ভাতা বিক্রয়	..	..	..	১,৮৫,০০,০০০	১,৮৫,০০,০০০
৪৬	৫৬—মনিহারী দব্য ও মুদ্রণ	..	..	..	৬,৯১,৩০,০০০	৬,৯১,৩০,০০০
৪৭	৫৭—বিবিধ	..	..	..	৯১,৫০,৮২,০০০	৯১,৫০,৮২,০০০
৪৮	৫৮—৫৯—প্রজিন্কা বিভাগ	..	..	..	১৫৫,১৫,০০,০০০	১৫৫,১৫,০০,০০০
৪৯	৬৩—বেগামরিক প্রজিন্কা	..	..	..	১৭,০৮,০০০	১৭,০৮,০০০
৫০	অপ্রত্যাশিত ব্যয়	..	..	..	৪০,০০,০০,০০০	৪০,০০,০০,০০০
	মোট—রাজস্ব খাতে ব্যয়	..	..	৭২,৯৬,৫২,০০০	৬৮৬,৯০,৭৬,০০০	৭৫৯,৮৬,২৮০,০০০

সংখ্যক নং।	সংক্রান্ত বিবরণ	টাকা			মোট।
		সংক্রান্ত উপর নয়।	অন্যান্য ব্যয়।	মোট।	
৫১	৮৫—ক—রাষ্ট্রীয় বাণিজ্য প্রকল্পে মূলধন বিনিয়োগ (খাদ্যদ্রব্য)।	৩,০০,০০,০০০	৮৭৫,৫০,৩২,০০০	৮৭৫,৫০,৩২,০০০	
৫২	৮৫—ক—রাষ্ট্রীয় বাণিজ্য প্রকল্পে মূলধন বিনিয়োগ (বিবিধ)।	..	৪৪,৬৮,২৪,০০০	৪৪,৬৮,২৪,০০০	
৫৩	৯০—বিবিধ বিনিয়োগ	..	৩৮,৯৪,৮০,০০০	৩৮,৯৪,৮০,০০০	
৫৪	৯২—অসাধারণ ব্যয়	..	৩,৭৯,০০,০০০	৩,৭৯,০০,০০০	
৫৫	৯৩—অসাধারণ ব্যয়	..	..	..
	মোট—অন্যান্য ব্যয়	..	১৩,৪৯,৯৮,০০০	১৩,৪৯,৯৮,০০০	
	মোট—অন্যান্য ব্যয়	..	১৪৩২,২৮,২৮,০০০	১৪৩২,২৮,২৮,০০০	
	মোট—অন্যান্য ব্যয়	..	১৫০৫,১৪,৮০,০০০	১৫০৫,১৪,৮০,০০০	

উন্নয়ন ব্যয়

রাজস্ব খাতে ব্যয়

৬৬	৬৪—উন্নয়ন (কৃষি)	..	..	২৫,৬৬,১১,০০০	২৫,৬৬,১১,০০০
৬৭	৬৪—উন্নয়ন (বন, মৎস্য ও পশুপালন)	..	..	৫,১৬,৬১,০০০	৫,১৬,৬১,০০০
৬৮	৬৪—উন্নয়ন (শিক্ষা)	..	..	৪১,২২,১১,০০০	৪১,২২,১১,০০০
৬৯	৬৪—উন্নয়ন (বৈজ্ঞানিক গবেষণা)	..	..	২,৬৬,০০,০০০	২,৬৬,০০,০০০
৭০	৬৪—উন্নয়ন (চিকিৎসা)	..	..	৫,০৫,০০,০০০	৫,০৫,০০,০০০
৭১	৬৪—উন্নয়ন (সমাজকল্যাণ)	..	..	৭,৫৪,৭১,০০০	৭,৫৪,৭১,০০০
৭২	৬৪—উন্নয়ন (পল্লী উন্নয়ন)	..	..	০০০,৪৬,৬৭,২০০	০০০,৪৬,৬৭,২০০
৭৩	৬৪—উন্নয়ন (বাগবাহন)	..	..	১২,২২,২২	০০০,৭২,২২
৭৪	৬৪—উন্নয়ন (শিল্প)	..	..	০০০,৬৭,২৭,২	০০০,৬৭,২৭,২
৭৫	৬৪—উন্নয়ন (সেচ)	..	..	৯৯,২৬,০০,০০০	৯৯,২৬,০০,০০০
৭৬	৬৪—উন্নয়ন (বিবিধ)	..	..	৭৯,১৫,২৭,৬	০০০,২৭,১৫,২৭,৬
	মোট—রাজস্ব খাতে ব্যয়	..	..	৩৬৭,৫৪,০৯,০০০	৩৬৭,৫৪,০৯,০০০

মঞ্জুরী নং।	কার্য ও উদ্দেশ্যসমূহ (ফিঙ্গাবের প্রধান খাত)।	অন্যদিক টাকা	
		সংযুক্ত তহবিলের উপর দায়।	অন্যান্য ব্যয়।
		টাকা	টাকা
			টাকা
	অন্যান্য ব্যয়		
৬৭	৬৫-ক-বন খাতে মূলধন বিনিয়োগ	..	৭,৯৩,৫০,০০০
৬৮	৬৯-ডাক বিভাগে মূলধন বিনিয়োগ	..	২,৯৫,০০,০০০
৬৯	৬৯-ক-তার ও টেলিফোন বিভাগে মূলধন বিনিয়োগ	..	৩১,৫৮,৫০,০০০
৭০	৭০-বঙ্গর বাবদ মূলধন বিনিয়োগ	..	১৫,৩০,০০,০০০
৭১	৭০-ক-স্বাস্থ্য খাতে মূলধন বিনিয়োগ	..	১০,৮৫,২৭,০০০
৭২	৭০-খ-স্বাস্থ্য পরিচর্যা উন্নয়নে মূলধন বিনিয়োগ	..	৩২,৮৭,০০,০০০
৭৩	৭১-কমি উন্নয়ন ও গবেষণা প্রকল্পে মূলধন বিনিয়োগ	..	১৩,৭২,২১,০০০
৭৪	৭১-ক-পশু চিকিৎসা উন্নয়ন প্রকল্পে মূলধন বিনিয়োগ	..	৮,১৯,৩৫,০০০

৭৫	৭১—খ—স্বাস্থ্য উন্নয়ন প্রকল্পে মূলধন বিনিয়োগ	..	৩,৬৩,২৪,০০০	৩,৬৩,২৪,০০০
৭৬	৭২—গির্জানুয়নে মূলধন বিনিয়োগ	..	২,১০,৭০,০০০	২,১০,৭০,০০০
৭৭	৭২—ক—কোমারিক বিমান পরিবহনে মূলধন বিনিয়োগ	..	১০,০০,০০,০০০	১০,০০,০০,০০০
৭৮	৭২—খ—বেতার ঋতে মূলধন বিনিয়োগ	..	৫,৯০,৩৫,০০০	৫,৯০,৩৫,০০০
৭৯	৭৩—শ্রম ও সমাজকল্যাণ উন্নয়ন বাবদ মূলধন বিনিয়োগ	..	৪,৬৯,১৫,০০০	৪,৬৯,১৫,০০০
৮০	৭৮—রাষ্ট্রবানী ঋতে ব্যয়	..	৯,৭২,২৬,০০০	৯,৭২,২৬,০০০
৮১	৮০—শহর উন্নয়ন প্রকল্পসমূহ	..	১৯,৭৮,০৮,০০০	১৯,৭৮,০৮,০০০
৮২	৮১—রাজস্ব হিসাব বহির্ভূত বেসামরিক পূর্ত কার্যের মূলধন হিসাব—সড়ক	..	৪১,০০,০০,০০০	৪১,০০,০০,০০০
৮৩	৮১—রাজস্ব হিসাব বহির্ভূত বেসামরিক পূর্ত কার্যের মূলধন হিসাব—ইয়ারত	..	২৩,০১,৭৩,০০০	২৩,০১,৭৩,০০০
৮৪	৮২—রাজস্ব হিসাব বহির্ভূত অন্যান্য পূর্ত কার্যের মূলধন হিসাব।	..	৩,৭০,০০,০০০	৩,৭০,০০,০০০
৮৫	৮৭—রাষ্ট্রীয় বাণিজ্য প্রকল্পে মূলধন বিনিয়োগ	..	১০,৫০,০০,০০০	১০,৫০,০০,০০০

সংখ্যা নং।	বিবিধ (বিভাগীয় প্রধান দপ্তর)	সংযুক্ত তহবিলের উপর দায়।			অন্য টাকা।	
		টাকা	টাকা	টাকা	টাকা	শেট।
৮৬	বিবিধ	..	৬০,৫২,৬৩,০০০	৬০,৫২,৬৩,০০০	..	..
৮৭	পুনর্নির্মাণ প্রকল্পসমূহে মূলধন ব্যয়	..	২৮,৪৯,০০,০০০	২৮,৪৯,০০,০০০	..	..
৮৮	দায়কার কর্তৃক প্রদত্ত ঋণ ও অগ্রিম—সংযুক্ত ঋণ ও অগ্রিম (উন্নয়ন)	..	৬১৯,১৭,৬৪,০০০	৬১৯,১৭,৬৪,০০০	..	..
মোট—অন্যান্য দায়		..	৮৬৯,১৯,৩৬,৬৩,০০০	৮৬৯,১৯,৩৬,৬৩,০০০	..	..
মোট—উন্নয়ন দায়		..	১২২৮,৯১,০০,০০০	১২২৮,৯১,০০,০০০	..	..
মোট—সংযুক্ত তহবিল		..	১৬০৬,১০,২৭,৬৩,০০০	১৬০৬,১০,২৭,৬৩,০০০	..	..

THE APPROPRIATION (RAILWAYS) ORDINANCE, 1976

Ordinance No. XLIV of 1976

AN

ORDINANCE

to authorise expenditure of certain sums in respect of Bangladesh Railways from and out of the Consolidated Fund for the services of the period beginning on the first day of July, 1976 and ending on the thirtieth day of June, 1977.

WHEREAS it is expedient to authorise expenditure of certain sums in respect of Bangladesh Railways from and out of the Consolidated Fund for the services of the period beginning on the first day of July, 1976 and ending on the thirtieth day of June, 1977;

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 and promulgate the following Ordinance :—

1. **Short title.**—This Ordinance may be called the Appropriation (Railways) Ordinance, 1976.

2. **Issue of Taka 98,12,50,000 from and out of the Consolidated Fund for the period beginning on the first day of July, 1976 and ending on the thirtieth day of June, 1977.**—From and out of the Consolidated Fund there may be paid and applied sums not exceeding those specified in column 3 of the Schedule, amounting in the aggregate to the sums of Taka 98,12,50,000 towards defraying the several charges will come in course of payment during the period beginning on the first day of July, 1976 and ending on the thirtieth day of June, 1977 in respect of Bangladesh Railways for the services and purposes specified in column 2 of the Schedule.

3. **Appropriation.**—The sums authorised to be paid and applied from and out of the Consolidated Fund by this Ordinance shall be appropriated in respect of Bangladesh Railways for the services and purposes expressed in the Schedule in relation to the period specified in section 2.

THE SCHEDULE

(See sections 2 and 3)

1	2	3		
		Charged expenditure.	Other expenditure.	Total.
Number of demand.	Services and purposes	Sums not exceeding		
				Taka
I. Revenue Expenditure				
1	Ordinary Working Expenses— General Administration (including suspense).	..	10,47,24,000	10,47,24,000
2	Ordinary Working Expenses —Repairs and Maintenance.	..	14,23,67,000	14,23,67,000
3	Ordinary Working Expenses —Operating Expenses.	..	25,62,20,000	25,62,20,000
4	Appropriation to Funds, payment of interest and repayment of principal of foreign loans, payment of advances to Railway employees.	6,64,19,000	1,15,20,000	7,79,39,000
5	Reconstruction and Rehabilitation Expenses.	..	6,56,00,000	6,56,00,000
II. Development Expenditure				
6	Expenditure chargeable to Capital, Depreciation Reserve Fund and Improvement Fund.	..	33,44,00,000	33,44,00,000
	Total	..	6,64,19,000	91,48,31,000
				98,12,50,000

ABUSADAT MOHAMMAD SAYEM
President.

DACCA;
The 26th June, 1976.

THE FINANCE ORDINANCE, 1976

Ordinance No. XLV of 1976

AN

ORDINANCE

to give effect to the financial proposals of the Government and to amend certain laws.

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Government and to amend certain laws for the purposes herein-after 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 and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Finance Ordinance, 1976.

(2) Except as otherwise provided in this Ordinance, this section and sub-clause (c) of clause (15) of section 2 and sections 3 and 4 shall come into force at once, and other sections shall come into force on the first day of July, 1976.

2. **Amendments of Act XI of 1922.**—The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely:—

(1) in section 2, in clause (6C), after the word and figure “section 12”, the commas and words “, any winning from lotteries, crossword puzzles, races including horse races, card games and other games of any sort or from gambling or betting of any form or nature whatsoever” shall be inserted;

(2) in section 4, in sub-section (3),—

(a) after clause (vi), the following new clause (via) shall be inserted, namely:—

“(via) any receipts which are of casual and non-recurring nature, not being winning from lotteries, to the extent such receipts do not exceed Taka two thousand in the aggregate :

Provided that this clause shall not apply to—

(i) capital gains chargeable under the provisions of section 12B; or

(ii) receipts arising from business or the exercise of a profession, vocation or occupation; or

(iii) receipts by way of addition to the remuneration of an employee;”;

(b) clause (viii) shall be omitted;

(c) in clause (xii), in sub-clause (f), for the full-stop at the end a semi-colon shall be substituted;

(d) after sub-clause (f) amended as aforesaid, the following new sub-clause (g) shall be added, namely:—

“(g) in respect of a building the erection of which is begun and completed at any time between the first day of July, 1975 and the thirtieth day of June, 1980 (both days inclusive) and which is intended to be, and is actually, used for residential purposes only, for a period of five years from the date of such completion, subject to the following conditions, namely:—

(i) the plinth area of the building is not more than two thousand square feet; and

(ii) the cost of construction is not more than Taka two lakhs exclusive of the cost of land and registration charges.

The exemption under this clause shall also apply in the case of housing companies, societies and estates where the construction comprises bungalows, flats, apartments or units (hereinafter referred to as units) each containing plinth area of not more than two thousand square feet and the cost of construction of each unit being not more than Taka two lakhs, exclusive of the cost of land and registration charges, provided the construction comprises not less than twenty-five units.”; and

(e) in clause (xiib), the words “over sixty years of age” shall be omitted;

(3) in section 5,—

(a) for sub-section (2) the following shall be substituted, namely:—

“(2) The National Board of Revenue may appoint as many Commissioners of Taxes as it may deem fit and a Commissioner of Taxes so appointed shall perform such functions of a Commissioner of Taxes under this Act as the National Board of Revenue may assign to him and such functions may be assigned to the exclusion of, or concurrently with, any other Commissioners of Taxes with reference to any area, or any person or classes of persons, or any income or classes of incomes, or any case or classes of cases.”; and

(b) for sub-section (3) the following shall be substituted and shall be deemed to have been so substituted on the first day of July, 1975, namely:—

“(3) The National Board of Revenue may appoint as many Appellate or Inspecting Joint Commissioners of Taxes, Special Officers, Deputy Commissioners of Taxes, Assistant Commissioners of Taxes and Tax Recovery Officers as it thinks fit.”;

(4) in section 6, after clause (iii), the following new clause (iiia) shall be inserted, namely:—

“(iiia) Agricultural income.”;

(5) in section 7, in sub-section (1); in the fourth proviso, for the words “one thousand and two hundred” the words “two thousand and four hundred”, for the words “six hundred” the words “one thousand and two hundred” and for the words “three hundred and sixty” the words “nine hundred” shall be substituted;

(6) after section 9, the following new section 9A shall be inserted, namely:—

“9A. **Agricultural income.**—(1) Subject to the provisions of this Act, the tax shall be payable by an assessee under the head ‘Agricultural income’ in respect of all rent and revenue, including any local cess or rates, derived from land and also in respect of any agricultural income derived from such land.

(2) Subject to the provisions of this Act, such agricultural income shall be computed after making the following allowances, namely:—

(i) any land revenue, rent or tax paid in respect of the land used for agricultural purposes the income of which is subject to tax under this section;

(ii) any local rate or cess paid in respect of such land:

Provided that nothing in clauses (i) and (ii) shall be deemed to authorise the allowance of any sum paid on account of tax, rate or cess levied on the income arising or accruing or deemed to arise or accrue from agricultural operations or assessed at a proportion of or otherwise on the basis of such income;

(iii) any sum paid in respect of the cost of collection of rent or revenue including the cost of maintenance of any katchari or other capital assets and any expense of litigation, not in excess of fifteen per cent. of the total amount of rent or revenue excluding cess and selami, if any, which accrued to the assessee in the previous year in respect of the land from which such rent or revenue is derived;

(iv) when rent derived from such land is rent in kind the cost incurred by the assessee—

(a) in performing any process contemplated in item (ii) of sub-clause (b) of clause (1) of section 2 for rendering the produce which comprises such rent in kind fit to be taken to market;

(b) in transporting such produce to market;

(c) in maintaining in good repair any agricultural implements or machinery and in providing for the upkeep of cattle for the purpose of such process or transport;

(v) where the land is subject to a mortgage or other capital charge, the amount of any interest paid by the assessee in the previous year in respect of such mortgage or charge; and where such land has been acquired, re-claimed or improved by the use of borrowed capital, the amount of any interest paid by him in the previous year in respect of such capital:

Provided that no allowance shall be made under this clause in any case for any interest chargeable under this Act which is payable without taxable territories except interest on which tax has been paid or from which tax has been deducted under section 18 or in respect of which there is an agent in taxable territories who may be assessed under section 43 or, in the case of a firm, for any interest paid to a partner of the firm;

(vi) any sum paid in respect of the maintenance of any irrigation or protective work or other capital assets.

Explanation.—For the purpose of this clause, 'maintenance' includes current repairs and, in the case of protective dykes and embankments, all such work as may be necessary from year to year for repairing any damage or destruction caused by flood, or other natural causes;

- (vii) depreciation at the prescribed rate in respect of any irrigation or protective work or other capital asset, constructed or acquired for the benefit of the land from which such agricultural income is derived or for the purpose of deriving such agricultural income from such land, provided the required particulars have been duly furnished by the assessee;
- (viii) any sum paid as premium in order to effect any insurance against loss of, or damage to, such land or any crops to be raised or cattle to be reared thereon;
- (ix) any expenditure incurred in cultivating such land or raising livestock thereon;
- (x) any expenditure incurred in performing any process contemplated in item (ii) of sub-clause (b) of clause (I) of section 2 for rendering the produce of such land fit to be taken to market;
- (xi) any expenditure incurred in transporting such produce or livestock to market;
- (xii) any expenditure incurred in maintaining agricultural implements and machinery in good repair and in providing for the upkeep of cattle for the purpose of such cultivation, process, or transport:

Provided that where no books of account have been maintained in respect of agricultural income derived from land, the allowances admissible under clauses (ix), (x), (xi) and (xii) shall, instead of such expenditure, be a sum equal to sixty per cent. of the market value of the produce raised from such land :

Provided further that where the agricultural income is derived according to the local 'barga' or 'bhag' system, no allowances under clauses (ix), (x), (xi) and (xii) shall be admissible and in all such cases the cost of production shall be limited to the share of 'bargadar' or 'bhagchasi' according to the local 'barga' or 'bhag' system, as the case may be;

- (xiii) in respect of any machinery or plant used exclusively for agricultural purposes which has been sold, transferred by way of exchange, or is compulsorily acquired by a competent authority under any law for the time being in force or discarded or demolished or destroyed in the previous year, the amount by which written down value thereof exceeds the amount for which the machinery or plant is actually sold, transferred or compulsorily acquired, as the case may be, or its scrap value:

Provided that such amount is actually written off in the books of the assessee:

Provided further that where the amount for which such machinery or plant is sold, transferred or compulsorily acquired exceeds the written down value, so much of the excess as does not exceed the difference between the original cost and the written down value

shall be deemed to be the income of the previous year in which the sale, transfer or compulsory acquisition, as the case may be, took place:

Provided further that where any insurance, salvage or compensation moneys are received in respect of any such machinery or plant which has been discarded or demolished or destroyed and the amount of such moneys does not exceed the written down value the amount allowable under this clause shall be the amount, if any, by which the difference between the written down value and the scrap value exceeds the amount of such moneys:

Provided further that where any insurance, salvage or compensation moneys are received in respect of any such machinery or plant as aforesaid, and the amount of such moneys exceeds the difference between the written down value and the scrap value, no amount shall be allowable under this clause and so much of the excess as does not exceed the difference between the original cost and the written down value less the scrap value shall be deemed to be the income of the previous year in which such moneys were received;

(xiv) any other expenditure not being in the nature of capital expenditure or personal expenditure, laid out wholly and exclusively for the purpose of deriving such income from such land.

- (3) In the case of income which is partially agricultural income and partially income chargeable under the head 'business' under section 10, the agricultural income shall be determined in respect of the market value of any agricultural produce which has been raised by the assessee or receive by him as rent in kind and which has been utilised as raw materials in such business or the sale receipts of which are included in the accounts of the business subject to the allowances admissible under sub-section (2).

Explanation.—For the purposes of this sub-section, 'market value' shall be—

- (a) where agricultural produce is ordinarily sold in the market in its raw state or after application to it of any process ordinarily employed by a cultivator or receiver of rent in kind to render it fit to be taken to market, the value calculated according to the average price at which it has been so sold during the year previous to that in which the income first becomes assessable; and
- (b) where the agricultural produce is not ordinarily sold in the market in its raw state, the aggregate of—
- (i) the expenses of cultivation;
- (ii) the land revenue or rent paid for the lands in which it was grown; and
- (iii) such amount as the Deputy Commissioner of Taxes finds, having regard to the circumstances in each case, to represent a reasonable rate of profit on the sale of the produce in question as agricultural produce.

- (4) The income derived from the sale of tea grown and manufactured by the assessee in the taxable territories shall be computed in the manner prescribed.
- (5) Written down value in respect of any irrigation or protective work, or any machinery, plant or other capital asset shall, for the purpose of this section, mean—
- (a) in the case of assets acquired in the previous year, the actual cost to the assessee;
- (b) in the case of assets acquired on or before the thirtieth day of June, 1976, the actual cost to the assessee less all depreciations which would have been allowable under the Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944), in respect of such work, machinery, plant or other asset, as the case may be, but for the repeal of the said Act by the Finance Ordinance, 1976 (Ordinance No. of 1976).
- (6) There shall be exempt from the tax payable under this Act so much of the agricultural income of an assessee, not being a company, computed under this section as does not exceed three thousand six hundred taka.”;
- (7) in section 10,—
- (a) in sub-section (2), in clause (iii), after the proviso the following new proviso shall be added, namely:—
- “Provided further that no allowance shall be made under this clause in any case for so much of the interest as relates to the capital borrowed to replenish the cash or any other asset or assets transferred to a newly set up industrial undertaking or to an expansion of an existing industrial undertaking whose income, profits and gains have been exempted under section 14A notwithstanding the fact that such newly set up industrial undertaking or such expansion of an existing industrial undertaking is a branch or a subsidiary;” and
- (b) in sub-section (5), in clause (b), in the third proviso, for the words “sixty thousand” the words “one lakh” shall be substituted;
- (8) in section 12B, in sub-section (3), for the word “third” the word “first” shall be substituted;
- (9) in section 14A,—
- (a) in sub-section (2A), for the figure “1976” the figure “1980” shall be substituted;
- (b) in sub-section (2B), in clause (a), in sub-clause (ii) for the semicolon at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—
- “Provided that in the case of an industrial undertaking set up after the first day of January, 1976, this sub-clause shall have effect as if for the words “three crores” the words “ten crores” were substituted;”;

(c) after sub-section (2B) amended as aforesaid, the following new sub-section (2C) and (2D) shall be inserted, namely:—

“(2C) Subject to the provisions of this Act, the income, profits and gains of a tourist industry set up in taxable territories between the first day of January, 1976 and the thirtieth day of June, 1980 (both dates inclusive), shall be exempt from the income-tax and super-tax under this Act for a period of five years beginning with the month in which the industry is put into commercial service:

Provided that in the case of a tourist industry set up in areas other than the cities of Dacca, Chittagong, Khulna and Rajshahi and the areas within a radius of fifteen miles of the municipal limits of these cities, this sub-section shall have effect as if for the words ‘five years’ the words ‘seven years’ were substituted.

Explanation.—In this sub-section and in sub-section (2D), the expression ‘tourist industry’ means a business, industry or undertaking which caters for the tourists, including setting up, establishment or running of hotels, motels, hunting lodges and private picnic spots of such standard as the National Board of Revenue may, by notification in the official Gazette, specify.

(2D) The exemption under sub-section (2C) shall apply to a tourist industry which fulfils the following conditions, namely:—

(a) that the tourist industry is owned and managed by a company formed and registered under the Companies Act, 1913 (VII of 1913), having—

- (i) its registered office or head office in the taxable territories; and
- (ii) a subscribed and paid-up capital of not less than one lakh taka and not more than ten crores taka;

(b) that the tourist industry shall have such service facilities as may be specified by the National Board of Revenue for these purposes by notification in the official Gazette;

(c) that as respects the tourist industry set up in areas comprising the cities of Dacca, Chittagong, Khulna and Rajshahi and the areas within a radius of fifteen miles of the municipal limits of these cities not less than sixty per cent of the income, profits and gains exempted under this sub-section are reinvested in the industrial establishment from which such income, profits and gains have been derived or are invested in the purchase of bond issued by the Government;

Provided that in the case of a tourist industry set up in areas other than the areas specified above, this clause shall have effect as if for the words ‘sixty per cent’ the words ‘thirty per cent’ were substituted;

(d) that an application for exemption in the prescribed form and verified in the prescribed manner has been made to the National Board of Revenue within four months of the month in which the tourist industry is put into commercial service;

- (e) that the tourist industry is approved by the National Board of Revenue for purposes of this sub-section:

Provided that the tourist industry approved under this clause may, not later than six months from the date of approval, apply in writing to the National Board of Revenue for the cancellation of such approval and the National Board of Revenue may pass such orders thereon as it may deem fit:

Provided further that where any exemption has been allowed under this sub-section and it is subsequently discovered by the Deputy Commissioner of Taxes that any one or more of the conditions specified in this sub-section was or were not fulfilled, as the case may be, the exemption originally allowed shall be deemed to have been wrongly allowed and Deputy Commissioner of Taxes may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and the provisions of section 34 shall, so far as may be, apply thereto, the period of four years specified under sub-section (2) of that section being reckoned from the end of the assessment year relevant to the previous year in which the infringement was discovered.”;

- (10) in section 15E,—

(a) for the words “five hundred” the words “eight hundred” and for the words “fifteen hundred” the words “two thousand and four hundred” shall be *substituted*; and

(b) in the second proviso, for the words “five hundred” the words “eight hundred”, for the words “one thousand” the words “one thousand and six hundred” and for the words “fifteen hundred” the words “two thousand and four hundred” shall be *substituted*;

- (11) in section 17, in sub-section (5), in clause (b), in sub-clause (ii), in paragraph (2), in sub-paragraph (iii),—

(a) for the colon at the end a full stop shall be *substituted*; and

(b) the proviso shall be *omitted*;

- (12) in section 18A, in sub-section (11), after the words and quotations “head ‘Capital Gains’”, the words and quotations “or under the head ‘Agricultural income’”, shall be *inserted*;

- (13) in section 26A, after sub-section (5), the following sub-section shall be *added*, namely:—

“(6) As respects any assessment for any year beginning on or after the first day of July, 1976, the provisions of this section shall not apply to any firm other than a firm which derives income from the exercise of a profession and such income depends wholly or mainly on the personal qualifications of its partners who are prevented by any law for the time being in force or by convention or by rules or regulations of the professional association, society or similar body of which they are members

to constitute themselves into a corporate body with a limited liability which can be registered as a company under the Companies Act, 1913 (VII of 1913) and such profession does not consist wholly or mainly in the making of contracts on behalf of other persons or the giving to other persons of advice of a commercial nature in connection with the making of contracts.”;

(14) in section 30, in sub-section (1),—

(a) after the words “Any assessee objecting to”, the words, figures and letter “the imposition of additional tax under section 18A or” shall be *inserted*; and

(b) after the words and figure “or section 28” the words and figure “or section 35” shall be *inserted*;

(15) in section 34, in sub-section (2), in the proviso, in clause (i),—

(a) in sub-clause (c), the word “and” at the end shall be *omitted*;

(b) in sub-clause (d), for the full stop at the end a semi-colon and word “; and” shall be *substituted*; and

(c) after sub-clause (d) amended as aforesaid, the following new sub-clause (e) shall be *added*, namely:—

“(e) in relation to the income, profits or gains which were first assessable in the year 1971-72, the words ‘five years’ were *substituted*.”;

(16) after section 47, the following new section 47A shall be *inserted*, namely:—

“47A. **Registration of documents.**—(1) Notwithstanding anything contained in any other law for the time being in force, where any document required to be registered under the provisions of clauses (a), (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), purports to transfer, assign, limit or extinguish the right, title or interest of any person to or any property valued at more than twenty thousand taka, no registering officer appointed under that Act shall register any such document, unless the Deputy Commissioner of Taxes certifies that such person is not liable to taxation under this Act or the Gift-tax Act, 1963 (XIV of 1963), or that he has either paid or, made satisfactory provision for the payment of all existing or anticipated liabilities under any of the said Acts:

Provided that no such certificate shall be necessary in respect of sale by a Bank as a mortgagee empowered to sell.

(2) If any right, title or interest in any property, whether movable or immovable, is or has been transferred, assigned, limited or extinguished after the 14th day of August, 1947, a Deputy Commissioner of Taxes, may, at any time, issue a notice to all or any of the parties to the transaction requiring them to produce within one month the certificate required under sub-section (1); and if such certificate is not produced he may forward a statement to the Tax Recovery Officer or the Deputy Commissioner of the District concerned, showing the amount of the existing and the anticipated liabilities of each or any of the said parties,

- (3) The Tax Recovery Officer shall, on receipt of such statement, proceed, in accordance with the rules made under section 46A to recover the amount specified therein as if it were an arrear of income-tax; and where a statement has been forwarded to the Deputy Commissioner, the Deputy Commissioner shall, proceed to recover the amount shown in the statement as if it were an arrear of land revenue.
- (4) For the purpose of the recovery proceedings, the aforesaid authorities may treat the said property as if it belonged to all or any of the persons named in the statement.
- (5) The application for the certificate required under sub-section (1) shall be made by the person referred to in that sub-section and shall be in such form and shall contain such particulars as may be prescribed by the National Board of Revenue.
- (6) The provisions of this section shall not apply in relation to agricultural land.”;
- (17) after section 51, the following new section 51A shall be inserted, namely:—

“51A. **Failure to furnish returns of income.**—If a person wilfully fails to furnish in due time the return of income which he is required to furnish under sub-section (1) of section 22 or by notice given under sub-section (2) of section 22 or under section 34, he shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand Taka, or with both :

Provided that no person shall be proceeded against under this section for failure to furnish in due time the return of income under sub-section (1) of section 22—

- (i) for any year of assessment commencing prior to the 1st day of July, 1977; or
- (ii) for any year of assessment commencing on or after the 1st day of July, 1977, if—
- (a) the return is furnished by him before the expiry of the assessment year; or
- (b) the tax payable by him on the total income determined on regular assessment, as reduced by the advance tax, if any, paid, and any tax deducted at source, does not exceed three thousand Taka.”;
- (18) in section 53, in sub-section (1), after the word, figure and comma “section 51,” the word, figure and letter “section 51A” shall be inserted.

3. **Amendments of Act XXXII of 1934.**—The amendments set out in the First Schedule to this Ordinance shall be made in the Tariff Act, 1934 (XXXII of 1934).

4. **Amendments of Act I of 1944.**—The following amendments shall be made in the Excises and Salt Act, 1944 (I of 1944), namely:—

(1) in section 3-A, in sub-section (1),—

(a) in clause (a),—

(i) for the figure “40” the figure “100” shall be substituted;

(ii) for the figure “10” occurring for the first time the figure “30” shall be substituted; and

(iii) for the figure “10” occurring for the second and third times the figure “25” shall be substituted in both the places; and

(b) in clause (b),—

(i) for the figure “20” occurring for the first time the figure “50” shall be substituted; and

(ii) for the figure “20” occurring for the second and third times the figure “35” shall be substituted in both the places;

(2) the First Schedule shall be amended in the manner set out in the Second Schedule to this Ordinance.

5. **Repeal.**—(1) The Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944), hereinafter referred to as the said Act, is hereby repealed.

(2) Without prejudice to the operation of the General Clauses Act, 1897 (X of 1897), any right, privilege, obligation or liability acquired, accrued or incurred under, or any penalty, forfeiture or punishment incurred in respect of any offence against, the said Act and any investigation or legal or other proceeding or remedy in respect of any such right, privilege or obligation, liability, penalty, forfeiture or punishment may be enforced, instituted, continued or prosecuted subject to the following modifications as if the said Act had not been repealed, namely:—

(a) the powers and functions of the Director, Deputy Directors and Taxation Officers appointed under the said Act shall be exercised and performed by the Commissioners of Taxes, Joint Commissioners of Taxes and the Deputy Commissioners of Taxes, respectively, appointed under the Income-tax Act, 1922 (XI of 1922), as if the Commissioners of Taxes, Joint Commissioners of Taxes and Deputy Commissioners of Taxes were the Director, Deputy Directors and Taxation Officers, respectively, appointed under the said Act;

(b) the functions of the Appellate Tribunal under the said Act shall be performed by the Appellate Tribunal appointed under the Income-tax Act, 1922 (XI of 1922), as if the Appellate Tribunal appointed under the Income-tax Act, 1922, were the Appellate Tribunal appointed under the said Act;

(c) all appeals pending before the Appellate Tribunal appointed under the said Act shall be transferred to, and heard and disposed of by, the Appellate Tribunal appointed under the Income-tax Act, 1922 (XI of 1922), in accordance with the provisions of the said Act.

6. **Repeal.**—The Transfer of Property Ordinance, 1947 (Ordinance IV of 1947), is hereby repealed.

7. Amendment of Act X of 1950.—In the Estate Duty Act, 1950 (X of 1950), in section 25A,—

(a) in clause (1), in the proviso, for the words “one lakh Taka” the words “two lakh Taka” shall be substituted;

(b) in clause (3), the following new provisos shall be added, namely:—

“Provided that where the principal value of such house exceeds three lakh Taka this clause shall not apply to so much of such value as exceeds that amount:

Provided further that the aggregate of the principal value exempted under this clause together with such value exempted under clause (1) shall not exceed four lakh Taka;”.

8. Amendments of Act III of 1951.—The following amendments shall be made in the Sales Tax Act, 1951 (III of 1951), namely:—

(1) in section 27, in sub-section (3) the words, brackets and figure “sub-section (1) or” shall be omitted;

(2) in section 27C, for the figures, commas, words and brackets “43, 49, 50, 51 and 52 of Sea Customs Act, 1878 (VIII of 1878)” the figures, commas, words and brackets “38, 39, 40 and 41 of the Customs Act, 1969 (IV of 1969)” shall be substituted;

(3) for section 31, the following shall be substituted, namely:—

“31. When the ownership of the business of a manufacturer, producer or exporter is transferred any tax payable in respect of such business remaining unpaid at the time of the transfer shall be payable by the transferee as if he were the manufacturer, producer or exporter.”.

9. Amendment of Act XIV of 1963.—In the Gift-tax Act, 1963 (XIV of 1963), in section 4, clause (a) shall be omitted.

10. Amendments of Act IV of 1969.—The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely:—

(1) in section 25, after sub-section (6), the following new sub-section shall be added, namely:—

“(7) Notwithstanding anything contained in this section, the Government may by notification in the official Gazette, fix, for the purpose of levying customs-duties, tariff values for any goods imported or exported as chargeable with customs-duty *ad valorem*.”.

(2) in section 156, in sub-section (1), in the Table,—

(a) after item 10, the following item and the entries relating thereto in columns 1, 2 and 3 shall be *inserted* namely;—

TABLE

(1)	(2)	(3)
<p>“10A. If any person contravenes the conditions, limitations or restrictions, if any, imposed under section 19 or section 20 in respect of any goods which have been exempted from the payment of the customs-duties, under that section,</p>	<p>such person shall be liable to a penalty not exceeding five times the duty chargeable on such goods; and such goods shall also be liable to confiscation; and</p>	<p>19 & 20”;</p>

(b) in item 14, in column 2, for the full stop at the end a semi-colon shall be *substituted* and thereafter the following shall be *added*, namely;—

“and upon conviction by a Magistrate he shall further be liable to imprisonment for a term not exceeding one year, or to a fine not exceeding Taka five thousand, or to both.”.

11. **Income-tax and Super-tax.**—(1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1976,—

(a) income-tax shall be charged at the rates specified in Part I of the Third Schedule, and

(b) the rates of super-tax shall, for the purpose of section 55 of the Income-tax Act, 1922 (XI of 1922), be those specified in Part II of the Third Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1976,—

(a) where the total income of an assessee, not being a company, includes any income chargeable under the head “salaries” or any income chargeable under the head “interest on securities” the income-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance Act, 1975 (III of 1975), on his total income the same proportion as the amount of such inclusion bears to his total income; and

(b) where the total income of a company includes any profits and gains from life insurance business, the super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent. of that part of its total income which consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1976, where the assessee is a co-operative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Third Schedule as if the assessee were a company to which the proviso to sub-paragraph (1) of paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of Part I of the Third Schedule, no deduction in respect of any allowance or sums referred to in clause (i) of the proviso to the said paragraph shall be made.

(4)(a) In making any assessment for the year beginning on the first day of July, 1976, where the total income of an assessee, not being a company to which the proviso to sub-paragraph (1) of paragraph A of Part II of the Third Schedule does not apply, includes any profits and gains derived from the export of goods out of Bangladesh, income-tax and super-tax, if any, payable by him in respect of such profits and gains shall, subject to the provisions of clauses (b) and (c) be reduced by an amount computed in the manner specified hereunder:—

Amount.

- | | |
|---|---|
| (i) Where the goods exported abroad had not been manufactured by the assessee who exported them; | 30 per cent. of the income-tax and super-tax, if any, attributable to export sales. |
| (a) and where the export sales during the relevant year exceed the export sales of the preceding year; | Plus an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 40 per cent. |
| (b) and where the export sales during the relevant year do not exceed the export sales of the preceding year. | Minus 1 per cent for every decrease of 10 per cent in export sales over those of the preceding year, subject to an overall minimum of 20 per cent. |
| (ii) Where the goods exported had been manufactured by the assessee who had exported them; | |
| (a) where the export sales do not exceed 10 per cent of the total sales; | Nil. |
| (b) where the export sales exceed 10 per cent but do not exceed 20 per cent of the total sales; | 30 per cent of the income-tax and super-tax, if any, attributable to export sales. |
| (c) where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales; | 40 per cent of the income-tax and super-tax, if any, attributable to export sales. |
| (d) where the export sales exceed 30 per cent of the total sales; | 50 per cent of the income-tax and super-tax, if any, attributable to export sales. |

(b) Nothing contained in clause (a) shall apply in respect of the following goods or class of goods, namely:—

- (i) tea,
- (ii) raw jute,
- (iii) jute manufacture,
- (iv) such other goods as may be notified by the National Board of Revenue from time to time.

(c) The National Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the Income-tax Act, 1922 (XI of 1922), applies the tax chargeable shall be determined as provided in that section, but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-section (2).

(6) For the purposes of making deduction of tax under section 18 of the Income-tax Act, 1922 (XI of 1922), the rates specified in Part I and Part II of the Third Schedule shall apply as respects the year beginning on the first day of July, 1976, and ending on the thirtieth day of June, 1977.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with provisions of the Income-tax Act, 1922 (XI of 1922); and the expression "public company" means a company—

- (i) in which not less than fifty per cent. of the shares are held by the Government, or
- (ii) whose shares were the subject of dealings in a registered stock exchange in the taxable territories at any time during the previous year and remained listed on the stock exchange till the close of that year.

THE FIRST SCHEDULE

(See section 3)

Amendment in the First Schedule to the Tariff Act, 1934 (XXXII of 1934).

In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule, against Heading Nos. specified in the first column of the Table below, for the entries relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and third column of the Table shall be substituted.

TABLE

Heading No.	Name of article.	Rate of duty.
(1)	(2)	(3)
28·18	Oxides, hydroxides and peroxides of strontium, barium or magnesium	65% <i>ad val.</i>
28·19	Zinc oxide and zinc peroxide	65% <i>ad val.</i>
28·20	Aluminium oxide and hydroxide; artificial corundum:	
	A. Aluminium oxide and hydroxide	65% <i>ad val.</i>
	B. Artificial corundum	65% <i>ad val.</i>
28·21	Chromium oxides and hydroxides	65% <i>ad val.</i>
28·22	Manganese oxides	65% <i>ad val.</i>
28·23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3	65% <i>ad val.</i>
28·24	Cobalt oxides and hydroxides	65% <i>ad val.</i>
28·25	Titanium oxides	65% <i>ad val.</i>
28·26	Tin oxides (stannous oxide and stannic oxide)	65% <i>ad val.</i>
28·27	Lead oxides; red lead and orange lead	65% <i>ad val.</i>
28·28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	65% <i>ad val.</i>
87·02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87·09):	
	A-I. New motor cars including station wagons built on car chassis	300% <i>ad val.</i>
	A-II. Used motor cars including station wagons built on car chassis	The rate applicable to the corresponding new vehicle of the same make.

(1)	(2)	(3)
B. Four wheel drive (4×4) vehicles and station wagons built on truck chassis; vehicles of a type where goods and passenger space is interchangeable or inter-adjustable and miniature buses ...		100% <i>ad val.</i>
C. Other		75% <i>ad val.</i>

THE SECOND SCHEDULE

(See section 4)

Amendments to the First Schedule to the Excises and Salt Act, 1944 (I of 1944).

(1) In PART I, in Section V, in item 28, after entry (2) in the second column and the entry relating thereto in the third column, the following shall be added, namely:—

“*Explanation.*—‘Perfumery, cosmetics and toilet preparations’ mean anything of the nature of perfumery, cosmetics and toilet preparations, including talcum and bath powder, face cream and lotions, lipstick, rouge, scent, nail polish, after-shave lotion, tooth powder, tooth paste, other dentifrice, hair dye, hair oil, hair cream, depilatory powder and cream, shampoo, liquid soap, paste soap, shaving soap and depilatory soap.”; and

(2) In PART II, after item (2), for the Explanation the following shall be substituted, namely:—

“*Explanation.*—‘Hotel’ means an establishment, organisation or place including a club, where rooms or suites of rooms or any other types of accommodation for temporary stay are let out on rent, whether or not it has any arrangement for catering or provides any other services, facilities or utilities, by whatever name called, and includes an establishment where floor shows are exhibited.

‘Restaurant’ means an establishment, organisation or place, including a club where food or drinks are sold, whether for consumption on the spot or elsewhere and whether or not it provides any other services, facilities or utilities, by whatever name called, and includes an establishment where floor shows are exhibited.”

THE THIRD SCHEDULE

(See Section II)

PART I

Rates of Income Tax

A. In the case of every individual, Hindu undivided family, unregistered firm, an association of persons and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this Part applies—

	Rates.
(1) Where the taxable income does not exceed Taka 1,000.	Taka 75.
(2) Where the taxable income exceeds Taka 1,000 but does not exceed Taka 2,000.	Taka 75 plus 5 per cent. of the amount exceeding Taka 1,000.
(3) Where the taxable income exceeds Taka 2,000 but does not exceed Taka 4,000.	Taka 125 plus 10 per cent. of the amount exceeding Taka 2,000.
(4) Where the taxable income exceeds Taka 4,000 but does not exceed Taka 6,500.	Taka 325 plus 15 per cent. of the amount exceeding Taka 4,000.
(5) Where the taxable income exceeds Taka 6,500 but does not exceed Taka 10,000.	Taka 700 plus 20 per cent. of the amount exceeding Taka 6,500.
(6) Where the taxable income exceeds Taka 10,000 but does not exceed Taka 15,000.	Taka 1,400 plus 25 per cent. of the amount exceeding Taka 10,000.
(7) Where the taxable income exceeds Taka 15,000 but does not exceed Taka 25,000.	Taka 2,650 plus 35 per cent. of the amount exceeding Taka 15,000.
(8) Where the taxable income exceeds Taka 25,000 but does not exceed Taka 35,000.	Taka 6,150 plus 50 per cent. of the amount exceeding Taka 25,000.
(9) Where the taxable income exceeds Taka 35,000 but does not exceed Taka 50,000.	Taka 11,150 plus 55 per cent. of the amount exceeding Taka 35,000.
(10) Where the taxable income exceeds Taka 50,000 but does not exceed Taka 70,000.	Taka 19,400 plus 60 per cent. of the amount exceeding Taka 50,000.
(11) Where the taxable income exceeds Taka 70,000 but does not exceed Taka 1,00,000.	Taka 31,400 plus 62.5 per cent. of the amount exceeding Taka 70,000.
(12) Where the taxable income exceeds Taka 1,00,000.	Taka 50,150 plus 65 per cent. of the amount exceeding Taka 1,00,000.

Provided that—

- (i) no income-tax shall be payable on a total income which before the deduction of the sums, if any, exempt under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922), does not exceed Taka 9,000; and
- (ii) the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Taka 9,000 or (b) the amount representing sixty-five per cent. of the total income, whichever amount is the less.

Explanation.—The expression “taxable income”, as used in this paragraph, means—

- (a) in the case of an assessee to which sub-section (3) of section 11 of this Act or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income;
- (b) in any other case, the total income of an assessee as diminished, by the allowance admissible under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every company and local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income-tax is to be charged at the maximum rate—

Rates.

On the total income excluding such part thereof as consists of any dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies. 30 per cent. of such income.

C. In the case of every company—

On the part of the total income consisting of the amount of dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies : Nil.

Provided that, for the purposes of paragraph B, where a company distributes dividends out of its income, profits and gains in respect of which it has obtained a rebate of one anna in the rupee under the proviso to paragraph B of Part I of the Fourth Schedule to the Finance Act, 1958 (XXII of 1958), the Third Schedule to the Finance Act, 1957 (I of 1957), the Third Schedule to the Finance Act, 1956 (I of 1956), and the Third Schedule to the Finance (1955-56) Act, 1956 (XXX of 1956), an additional income-tax at the rate of 6.25 per cent. shall be levied on the amount of such dividend and such amount shall be deemed for the purposes of this proviso to be a part of the total income of the company of the year in which such distribution is made.

PART II

Rates of Super-tax

A. In the case of a company—

Rates.

- | | |
|--|------------------------------------|
| (1) On the whole of the total income excluding income to which paragraph C of Part I applies : | 30 per cent. of such total income. |
|--|------------------------------------|

Provided that, where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the National Board of Revenue in this behalf for the declaration and payment in the taxable territories of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows :—

- (i) a rebate of 5 per cent. to such company if it is a public company;
- (ii) a rebate of 5 per cent. to such company if it is a public company to which clause (iii) does not apply, if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Taka 5,00,000;
- (iii) a rebate of 5 per cent. on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Taka 10,00,000;
- (iv) a rebate of 10 per cent. to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, 1922 (XI of 1922), applies or which are derived by it in Bangladesh from processing, freezing, preserving and canning of food, vegetables, fruits, grain, meat, fish and poultry;
- (v) a rebate of 15 per cent. to such company on so much of the income, profits and gains accruing or arising outside the taxable territories to which sub-section (4) of section 11 of this Act does not apply as are brought by it into Bangladesh.

Explanation.—The term “industrial undertaking”, as used in clause (iii), means an undertaking which is set up or commenced in the taxable territories on or after the 14th day of August, 1947, and which employs (i) ten or more persons in the taxable territories and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in the taxable territories and does not involve the use of the electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

(i) engaged in—

- (a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original conditions;
- (b) ship-building;

- (e) generation, transformation, conversion, transmission or distribution of electrical energy or the supply of hydraulic power;
- (d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income-tax Act, 1922 (XI of 1922), apply; or
- (ii) any other industrial undertaking which may be approved by the National Board of Revenue for the purposes of this clause.
- (2) On the amount representing income from dividends from a company having its registered office in Bangladesh—

Rates.

- (a) Where such dividends are received by a public company and are declared and paid by a company formed and registered in Bangladesh under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act of Parliament, in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947; 15 per cent. of such amount.
- (b) In other cases 20 per cent. of such amount.

(3) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its share-holders with a view to increasing its paid up capital—

Rates.

- (a) Where a company which issues bonus shares or bonus, as the case may be, is a public company; 15 per cent. of such amount.
- (b) In other cases 20 per cent. of such amount.

Rates.

B. In the case of every local authority—
 on the whole of the total income 12.5 per cent. of the total income.

ABUSADAT MOHAMMAD SAYEM
President.

DACCA ;
 The 26th June, 1976.

THE APPROPRIATION (SUPPLEMENTARY) ORDINANCE, 1976.

Ordinance No. XLVI of 1976.

**AN
ORDINANCE**

to authorise expenditure of certain further sums from and out of the Consolidated Fund for the services of the financial year ending on the thirtieth day of June, 1976.

WHEREAS it is expedient to authorise expenditure of certain further sums from and out of the Consolidated Fund for the services of the financial year ending on the thirtieth day of June, 1976;

NOW, THEREFORE, in pursuance of the Proclamation 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 and promulgate the following Ordinance:—

1. **Short title.**—This Ordinance may be called the Appropriation (Supplementary) Ordinance, 1976.
2. **Issue of Taka 665,33,94,000 out of the Consolidated Fund for the year 1975-76.**—There may be paid and applied from and out of the Consolidated Fund sums not exceeding those specified in Column 3 of the Schedule amounting in the aggregate to the sum of Taka six hundred sixty-five crores, thirty-three lakhs and ninety-four thousand towards defraying the several charges which will come in course of payment during the financial year ending on the thirtieth day of June, 1976, in respect of the services and purposes specified in Column 2 of the Schedule.
3. **Appropriation.**—The sums authorised to be paid and applied from and out of the Consolidated Fund by this Ordinance shall be appropriated for the services and purposes expressed in the Schedule in relation to the financial year ending on the thirtieth day of June, 1976.

DACCA;

The 26th June, 1976.

ABUSADAT MOHAMMAD SAYEM

President.

তফসিল

(ধারা ২ ৩ ও ৪-এ)

স	২	৩	৪	৫
স্বত্বাধী নং)	কার্ম ও উদ্দেশ্যসমূহ (হিসাবের প্রধান খাত)।	অতিরিক্ত সংযুক্ত উপন দায়।	অন্যান্য বাস।	মোট।
		টাকা।	টাকা।	টাকা।
	অনুমোদন করা			
	রাজস্ব খাতে বাস			
১	১—আমদানী-বণ্টনী ওলক (সমুদ্র ওলক)	..	৩২,৭৩,০০০	৩২,৭৩,০০০
২	১—আমদানী-বণ্টনী ওলক (ভূমি ওলক)	..	৪,৩৩,০০০	৪,৩৩,০০০
৩	২—আবগারী ওলক	..	২৬,৭৭,০০০	২৬,৭৭,০০০
	৩—কর্পোরেশন করা	..		
৪	৪—কর্পোরেশন করা ব্যতীত অন্যান্য আয়ের উপর করা	..	২২,৫০,০০০	২২,৫০,০০০
	৪—ক-বিভিন্ন করা	..		

ক্রমিক নং।	কার্য ও উদ্দেশ্যসমূহ (হিসাবের প্রধান খাত)।	সংযুক্ত তহবিলের উপর দায়।		অনধিক টাকা		মোট।
		টাকা।	টাকা।	টাকা।	টাকা।	
৫	৪—ক—কর্পোরেশন কর বাকীভুক্ত অন্যান্য আয়ের উপর কর—ক্রমি আস. কর।	..	..	২১,০০০	২১,০০০	২১,০০০
৬	৭—ভূমি রাজস্ব	..	..	২,৫০০	১,৭৩,৫০০	১,৭৬,০০০
৭	৯—ট্যাংক	..	..	..	৮,৭০৫	৮,৭০৫
৮	১০—বন	..	..	..	৩৩,৬২,০০০	৩৩,৬২,০০০
৯	১১—রেজিস্ট্রিকরণ	..	..	..	২,৯৭,০০০	২,৯৭,০০০
১১	১৩—অন্যান্য কর ও গুচ্ছক	..	..	..	৫৯,০০০	৫৯,০০০
১২	১৫—ক—রাষ্ট্রীয় রেলওয়ে	..	..	২৪,৭২,০০০	..	২৪,৭২,০০০
১৩	১৮—সাধারণ রাজস্ব হইতে বোপান অন্যান্য রাজস্ব কর	..	..	..	৩,৬৮,৭০,৪৭৭	৩,৬৮,৭০,৪৭৭
১৪	১৯—তাক বিভাগ—কার্য পরিচালনা ব্যয়	..	..	..	৩,৪৮,৬০,০	৩,৪৮,৬০,০
১৫	১৯—ক—তার ও টেলিফোন বিভাগ—কার্য পরিচালনা ব্যয়	..	..	৩৯,৩৭,০০০	..	৩৯,৩৭,০০০

১৬	২২—ঋণ ও অন্যান্য কালাবন্ধকতার উপর সুদ	..	৩,৯৩,৩৩,০০০	..	৩,৯৩,৩৩,০০০
	২৫—সামর্য প্রদান	..	১,০৭,০০০	১২,০৬,৮৬,০০০	১২,১২,৯২,০০০
	২৬—হিসাব নিরীক্ষা	..	৯,৮১,০০০	..	৯,৮১,০০০
১৭	২৭—বিচারব্যয়	..	১,১৯,০০০	১৭,০৭,০০০	১৮,২৬,০০০
১৮	২৮—কারাগার ও কয়েদী নিবারণ	..	..	৩,৩৬,৬০,০০০	৩,৩৬,৬০,০০০
১৯	২৯— পুলিশ—পুলিশ	..	..	১১,৫৬,৮৬,০০০	১১,৫৬,৮৬,০০০
২০	২৯—পুলিশ—বাংলাদেশ রাইফেলস্	..	..	৭,১৭,৪০,০০০	৭,১৭,৪০,০০০
২১	২৯—পুলিশ—এনফোর্সমেন্ট বিভাগ	..	..	৪,৪৬,০০০	৪,৪৬,০০০
২২	২৯—পুলিশ—বাংলাদেশ আনসার	..	..	১,২৭,০০০	১,২৭,০০০
২৪	৩০—বন্দরসমূহ ও পোতাঙ্গ পরিচালন	..	..	১,৩৪,২৯,০০০	১,৩৪,২৯,০০০
২৫	৩১—বাতিঘর ও বাতি-জাহাজ	..	..	১৭,০০০	১৭,০০০
২৬	৩৫—ঐক্যমিত্র নিয়ন্ত্রণ	..	..	১,০১,৮৮,০০০	১,০১,৮৮,০০০
২৭	৩৬—বিজ্ঞান বিষয়ক বিভাগসমূহ	..	..	১২,৪৩,০০০	১২,৪৩,০০০
২৮	৩৭—শিক্ষা	..	..	৩,৩৩,৯৮,০০০	৩,৩৩,৯৮,০০০
৩০	৩৯—জনস্বাস্থ্য প্রকৌশলী	..	..	৪৬,৫২,০০০	৪৬,৫২,০০০

ক্র. নং।	কার্য ও উদ্দেশ্যসমূহ (হিসাবের প্রধান খাত)।	সংযুক্ত তহবিলের উপর দায়।		অনধিক টাকা	
		টাকা।	টাকা।	অন্যান্য দায়।	মোট।
৩১	৪০—কৃষি	..	..	৩২,৭১,০০০	৩২,৭১,০০০
৩২	৪০—খ—সংস্কা	..	..	১৭,৪২,০০০	১৭,৪২,০০০
৩৩	৪১—পশু চিকিৎসা	..	..	৫৯,১৬,০০০	৫৯,১৬,০০০
৩৪	৪২—সমবায়	..	..	২৯,২১,০০০	২৯,২১,০০০
৩৫	৪৩—শিল্প	..	..	১৩,০০,০০০	১৩,০০,০০০
৩৬	৪৪—বিমান পরিবহন	..	..	১৮,৫৭,০০০	১৮,৫৭,০০০
৩৮	৪৬—সরবরাহ ও উন্নয়ন বিভাগ	..	..	১৩,০০,০০০	১৩,০০,০০০
৩৯	৪৭—বিবিধ বিভাগ—গ্রাম ও সমাজকল্যাণ	..	..	২৭,০৫,০০০	২৭,০৫,০০০
৪০	৪৭—বিবিধ বিভাগ	..	১,০০০	..	১,০০০
৪১	৪৮—মুদ্রা	..	..	৬৮,৩৬,০০০	৬৮,৩৬,০০০

৪২	৪৯—টাকশাল	..	..	..	৬,০২,০০০	৬,০২,০০০
৪৩	৫০—বেসামরিক পূর্ত কার্য-ভবন	..	..	..	৬,৮৮,৮৮,৮৮	৬,৮৮,৮৮,৮৮
৪৪	৫০—বেসামরিক পূর্ত কার্য-যোগাযোগ	..	..	..	৯০,১৩,০০০	৯০,১৩,০০০
৪৫	৫৪—গাহাযা	..	..	..	২,১০,১৭,০০০	২,১০,১৭,০০০
৪৬	৫৫—বার্ধ কা তাতা ও অবসর তাতা	..	..	..	৪৮,৯৫,০০০	৪৮,৯৫,০০০
৪৭	৫৫—ক—সাধারণ রাজস্ব হইতে মেট্রো অফিসর তাতা বিক্রয়	..	..	..	১৮,০০,০০০	১৮,০০,০০০
৪৮	৫৬—মনিহারী দ্রব্য ও মুদ্রণ	..	..	..	৭৫,০৩,০০০	৭৫,০৩,০০০
৪৯	৫৭—বিবিধ	..	..	..	১,৯৩,৪৩,০০০	১,৯৩,৪৩,০০০
৫০	৫৮—৫৯—প্রতিরক্ষা বিভাগ	..	..	..	৬৯,৭২,৪৪,০০০	৬৯,৭২,৪৪,০০০
৫১	৬৩—বেসামরিক প্রতিরক্ষা	..	..	..	১,৬১,০০০	১,৬১,০০০
		মোট রাজস্ব ঋতে ব্যয়	..	৪,৭৫,৫২,৫০০	১৪২,৯৭,২৩,৫০০	১৪৭,৭২,৭৬,০০০

১	২	৩	৪	৫
সংখ্যা	কর্ম ও উদ্দেশ্যসমূহ (হিসাবের প্রধান খাত)।	সংযুক্ত তহবিলের উপর দায়।	অন্যান্য ব্যয়।	মোট।
নং।		টাকা।	টাকা।	টাকা।
	অন্যান্য ব্যয়			
৫৩	৮৫-ক—রাষ্ট্রীয় বাণিজ্য প্রকল্পে মূলধন বিনিয়োগ (খাদ্যস্রব্য)	..	১৪৭,৮৫,৯২,০০০	১৪৭,৮৫,৯২,০০০
৫৫	৯০—বিবিধ বিনিয়োগ	..	১৩,৫৪,৭০,০০০	১৩,৫৪,৭০,০০০
৫৫-ক	৯২—অসাধারণ ব্যয়	..	১,২০,০০,০০০	১,২০,০০,০০০
	সরকারী ঋণ	২৬৮,১৫,৩৬,০০০	..	২৬৮,১৫,৩৬,০০০
৫৬	সরকার কর্তৃক প্রাপ্ত ঋণ ও অগ্রিম	..	৮,৩২,৯৩,০০০	৮,৩২,৯৩,০০০
	নোট—অন্যান্য ব্যয়	২৬৮,১৫,৩৬,০০০	১৭০,৯৩,৫৫,০০০	৪৩৯,০৮,৯১,০০০
	নোট—অনুন্নয়ন ব্যয়	২৭২,৯০,৮৮,৫০০	৩১৩,৯০,৭৮,৫০০	৫৮৬,৮১,৬৭,০০০
	উন্নয়ন ব্যয়			
	বাল্যশ্রম ঋণে দায়			
৫৭	৬৪—উন্নয়ন (কৃষি)	..	২৫,৯৫,৬৩,০০০	২৫,৯৫,৬৩,০০০
৫৯	৬৪—উন্নয়ন (শিক্ষা)	..	৬,৪৬,৫৬,০০০	৬,৪৬,৫৬,০০০

৬১	৬৪—উন্নয়ন (চিকিৎসা)	..	..	৩,৩১,৭০,০০০	৩,৩১,৭০,০০০
৬৪	৬৪—উন্নয়ন (মানবাহন)	..	..	৫,০০,০০০	৫,০০,০০০
	মোট—রাজস্ব খাতে ব্যয়	..	..	৩৫,৭৮,৮৯,০০০	৩৫,৭৮,৮৯,০০০
জন্যান্য ব্যয়					
৭৯	৭২-ক—বেসামরিক বিমান পরিবহনে মূলধন বিনিয়োগ	..	..	৪,৩৪,৩৭,০০০	৪,৩৪,৩৭,০০০
৮২	৭৮—রাজধানী খাতে ব্যয়	..	..	২,৬৫,২৭,০০০	২,৬৫,২৭,০০০
৮৪	৮১—রাজস্ব হিসাব বহির্ভূত বেসামরিক পূর্ত কার্যের মূলধন হিসাব—গড়ক	..	..	৮,১২,০০,০০০	৮,১২,০০,০০০
৮৭	৮৭—রাষ্ট্রীয় বাণিজ্য প্রকল্পে মূলধন বিনিয়োগ	..	..	৯,৪৮,৭০,০০০	৯,৪৮,৭০,০০০
৮৯	৯১—পুনর্বাসন প্রকল্পসমূহে মূলধন ব্যয়	..	..	৫,০৯,৫১,০০০	৫,০৯,৫১,০০০
৯০	দ—সরকার কর্তৃক প্রদত্ত ঋণ ও অগ্রিম—মুদ্রাস্ফীত ঋণ ও অগ্রিম (উন্নয়ন)।	..	..	১৩,০৩,৫৩,০০০	১৩,০৩,৫৩,০০০
	মোট—জন্যান্য ব্যয়	..	..	৪২,৭৩,৩৮,০০০	৪২,৭৩,৩৮,০০০
	মোট—উন্নয়ন ব্যয়	..	..	৭৮,৫২,২৭,০০০	৭৮,৫২,২৭,০০০
	মোট—মুদ্রার দাবী	..	২৭২,৯০,৮৮,৫০০	৩৯২,৪৩,০৫,৫০০	৬৬৫,৩৩,৯৪,০০০

THE RAILWAY NIRAPATTA BAHINI ORDINANCE, 1976

Ordinance No. XLVII of 1976

AN

ORDINANCE

to provide for the constitution of a Force for the better protection and security of railway property and for the regulation thereof.

WHEREAS it is expedient to provide for the constitution of a Force for the better protection and security of railway property and for the regulation thereof and for matters connected therewith;

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

1. **Short title and commencement.**—(1) This Ordinance may be called the Railway Nirapatta Bahini Ordinance, 1976.

(2) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

- (a) “Chief Commandant” means the Chief Commandant of the Force appointed under section 4;
- (b) “Force” means the Railway Nirapatta Bahini constituted under section 3;
- (c) “member of the Force” means a person appointed to the Force under this Ordinance other than a superior officer;
- (d) “Prescribed” means prescribed by rules made under this Ordinance;
- (e) “railway property” includes any goods, money or valuable security, or animal, belonging to, or in the charge or possession of, the railway administration;
- (f) “superior officer” means any of the officers of the Force appointed under section 4;
- (g) words and expressions used but not defined in this Ordinance and defined in the Railways Act, 1890 (IX of 1890), shall have the meanings respectively assigned to them under that Act.

3. **Constitution of the Force.**—(1) There shall be constituted and maintained by the Government a Force to be called the Railway Nirapatta Bahini for the better protection and security of railway property.

(2) The Force shall be constituted in such manner and shall consist of such number of superior officers and members as may be prescribed.

4. **Appointment of superior officers.**—(1) The Government shall appoint a Chief Commandant of the Force, and may appoint one or more Commandants and Assistant Commandants of the Force.

(2) The appointment of the Chief Commandant and other superior officers shall be made in such manner and on such terms and conditions as may be prescribed.

(3) The Chief Commandant and every other superior officer shall possess and exercise such powers and authority over the members of the Force under their respective commands as is provided by or under this Ordinance.

5. **Classes and ranks of members of the Force.**—There may be all or any of the following classes of officers and other ranks among the members of the Force, who shall take rank in the order mentioned, namely:—

A. Classes of officers—

- (i) Chief Inspector,
- (ii) Inspector,
- (iii) Sub-Inspector,
- (iv) Assistant Sub-Inspector;

B. Classes of other ranks—

- (i) Havildar,
- (ii) Naik,
- (iii) Prohari.

6. **Appointment of members of the Force.**—(1) The appointment of members of the Force shall be made by the Chief Commandant in such manner and on such terms and conditions as may be prescribed:

Provided that the power of appointment under this section may also be exercised by such other superior officer as the Chief Commandant may by order specify in this behalf.

(2) Every member of the Force shall, on appointment, receive a certificate in the form set out in the Schedule under the seal and signature of the Chief Commandant or such other superior officer as the Chief Commandant may specify in this behalf.

(3) A certificate of appointment shall stand cancelled whenever the person named therein ceases for any reason to be a member of the Force and shall remain inoperative during the period of his suspension from the Force.

7. **Superintendence and administration of the Force.**—The superintendence of the Force shall vest in the Government, and subject thereto the administration of the Force shall vest in the Chief Commandant who shall discharge his functions in accordance with the provisions of this Ordinance and of any rules made thereunder and under the general supervision of the General Manager of the Bangladesh Railway.

8. **Punishment to members of the Force.**—(1) Subject to the provisions of article 135 of the Constitution and to such rules as may be made by the Government in this behalf, any superior officer may, by order in writing stating reasons therefor, award any one or more of the following punishments to any member of the Force whom he finds to be guilty of disobedience, breach of discipline, misconduct, corruption, neglect of duty or remissness in the discharge of any duty, or of any act rendering him unfit for the discharge of his duty, namely:—

- (a) dismissal from service;
- (b) removal from service;
- (c) compulsory retirement;
- (d) reduction in rank or grade;
- (e) stoppage of promotion;
- (f) forfeiture of seniority for not more than one year;
- (g) forfeiture of pay and allowances for not exceeding one month;
- (h) forfeiture of increment in pay;
- (i) fine to any amount not exceeding one month's pay;
- (j) confinement to quarters for a period not exceeding fourteen days with or without punishment, drill, extra guard, fatigue or other duty;
- (k) censure.

(2) Any superior officer may place under suspension any member of the Force against whom action under sub-section (1) is required to be taken or against whom any inquiry is required to be made.

(3) An appeal against any order passed under sub-section (1) shall lie to—

- (a) the General Manager of the Bangladesh Railway, if the order is passed by the Chief Commandant;
- (b) the Chief Commandant, if the order is passed by any other superior officer.

9. **Superior officers and members of the Force to be deemed to be railway servants.**—Subject to the provisions of this Ordinance, the Chief Commandant and every other superior officer and every member of the Force shall for all purposes be deemed to be railway servants within the meaning of the Railways Act, 1890 (IX of 1890), other than Chapter VIA thereof, and shall be entitled to exercise the powers conferred on railway servants by or under that Act.

10. **Duties of superior officers and members of the Force.**—It shall be the duty of every superior officer and member of the Force—

- (a) promptly to execute all orders lawfully issued to him by his superior authority;
- (b) to protect and safeguard railway property;
- (c) to remove any obstruction in the movement of railway property; and
- (d) to do any other act conducive to the better protection and security of railway property.

11. **Power to arrest without warrant.**—Any superior officer or member of the Force may, without any order from a Magistrate and without a warrant, arrest—

- (a) any person who has been concerned in an offence relating to railway property punishable with imprisonment for a term exceeding six months, or against whom a reasonable suspicion exists of his having been so concerned; or
- (b) any person found taking precautions to conceal his presence within railway limits under circumstances which afford reason to believe that he is taking such precautions with a view to committing theft of, or damage to, railway property.

12. **Power to search without warrant.**—(1) Whenever any superior officer, or any member of the Force, not below the rank of Havildar, has reason to believe that any such offence as is referred to in section 11 has been or is being committed and that a search-warrant cannot be obtained without affording the offender an opportunity of escaping or of concealing evidence of the offence, he may detain him and search his person and belongings forthwith and, if he thinks proper, arrest any person whom he has reason to believe to have committed the offence.

(2) The provisions of the Code of Criminal Procedure, 1898 (V of 1898), relating to searches under that Code shall, so far as may be, apply to searches under this section.

13. **Procedure to be followed after arrest.**—Any superior officer or member of the Force making an arrest under this Ordinance shall, without unnecessary delay, make over the person so arrested to a police officer, or, in the absence of a police officer, take such person or cause such person to be taken to the nearest police-station.

14. **Superior officers and members of the Force to be considered always on duty and liable to be employed in any part of the railways.**—(1) Every superior officer and member of the Force shall, for the purpose of this Ordinance, be considered to be always on duty, and shall, at any time, be liable to be employed in any part of the railways throughout Bangladesh.

(2) No superior officer or member of the Force shall engage himself in any employment other than his duties under this Ordinance.

15. **Superior officers and members of the Force not to form any trade union.**—Notwithstanding anything contained in any other law for the time being in force, superior officers and members of the Force shall have no right to form any trade union or to be members or officers of any trade union.

16. **Penalties for neglect of duty, etc.**—Without prejudice to the provisions of section 8, any member of the Force who is guilty of cowardice or of any violation of duty or wilful breach of any provision of law or of any rule, regulation or order which it is his duty as such member to observe or obey or who withdraws himself from the duties of his office without permission, or who, being absent on leave, fails, without reasonable cause, to report himself for duty on the expiration of the leave, or who engages himself without authority in any employment other than his duty as a member of the Force, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand taka, or with both.

17. **Indemnity.**—No superior officer or member of the Force shall be liable to any penalty or to payment of any damage on account of an act done in good faith in pursuance or intended pursuance of any duty imposed or any authority conferred on him by any provision of this Ordinance or of any rule made thereunder.

18. **Limitation of Legal proceedings.**—Notwithstanding anything contained in any other law for the time being in force, any legal proceeding, whether civil or criminal, which may lawfully be brought against any superior officer or member of the Force for anything done or intended to be done under the powers conferred by, or in pursuance of, any provision of this Ordinance or the rules made thereunder shall be commenced within three months after the act complained of shall have been committed, and not otherwise; and notice in writing of such proceeding and of the cause thereof shall be given to the person concerned and his superior officer at least one month before the commencement of such proceeding.

19. **Power to make rules.**—The Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

20. **Provisions relating to existing Railway Nirapatta Bahini:—**

- (1) The Railway Nirapatta Bahini in existence at the commencement of this Ordinance shall be deemed to be the Force constituted under this Ordinance.
- (2) The Chief Commandant, Commandants, Assistant Commandants, Chief Inspectors, Inspectors, Sub-Inspectors, Assistant Sub-Inspectors, Havildars, Naiks and Prohoris of the Railway Nirapatta Bahini in existence at the commencement of this Ordinance shall be deemed to have been appointed as such under this Ordinance.
- (3) Anything done or any action taken before the commencement of this Ordinance in relation to the constitution of the Railway Nirapatta Bahini referred to in sub-section (1) and in relation to any person appointed thereto shall be as valid and as effective in law as if such thing or action was done or taken under this Ordinance:

Provided that nothing in this sub-section shall render any person guilty of any offence in respect of anything done or committed to be done by him before the commencement of this Ordinance.

THE SCHEDULE

Certificate of appointment as a member of the Railway Nirapatta Bahini.

[See section 6(2)]



Mr....., whose photograph is affixed hereto, has been appointed a member of the Railway Nirapatta Bahini under the Railway Nirapatta Bahini Ordinance, 1976, and is vested with the powers, duties and privileges of a member of the Force.

SEAL

Signature.....

Designation.....

.....

DACCA ;

The....., 1976.

ABUSADAT MOHAMMAD SAYEM

President.

DACCA ;

The 26th June, 1976.

S. RAHMAN

Deputy Secretary.

MINISTRY OF HOME AFFAIRS

Security Branch.

Section II

Dacca, the 28th June, 1976.

No. S.R.O. 215-L/76/238-Sec(II).—In pursuance of the provisions of sub-section (3) of section 9 of the Manoeuvres, Field Firing and Artillery Practice Act, 1938 (V of 1938), the Government is pleased hereby to give Notice of intention to issue notification under sub-section (2) of the said section authorising the carrying out of field firing and artillery Practice throughout the area in the district of Chittagong, defined in notification No. 38-Sec. (II), dated the 16th January 1975 and described in the schedule below during the period from the 1st August 1976 to 31st March 1977;

Schedule

(1) Mauza Chota Kanchanpur, jurisdiction list No. 15, revisional survey sheet Nos. 2, 3, 4, 5 and 6, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1584, 1586-1588, 1597, 1599, 2001-2013, 2015-2057, 2066, 2074-2076, 2078-2153, 2174, 2183-2194, 2196, 2251-2253, 2272, 2274, 2276, 2279-2281, 2283, 2287, 2288, 2301-2355.

Part of revisional survey plot Nos. 1583, 1585, 1589, 1591, 1596, 1600, 1601, 1602, 2058, 2059, 2064, 2065, 2067, 2069-2071, 2077, 2154, 2180, 2181, 2270, 2277, 2282 and 2284.

(2) Mauza Jungle Udalia, jurisdiction list No. 14, revisional survey sheet Nos. 9 and 10, police-station Hathazari, Chittagong.

Entire revisional survey plot No. 288.

Part of revisional survey plot Nos. 142, 151, 181, 209, 210 and 213.

(3) Mauza Chankhola, jurisdiction list No. 16, revisional survey sheet Nos. 1 and 2, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1-56, 59-243, 301-370, 373-381, 383-402, 407, 409-413, 440, 442 and 448.

Part of revisional survey plot Nos. 403, 406, 408, 414, 415, 433, 434, 439, 441, 443, 479, 480, 547, 556, 559 and 732.

(4) Mauza Jungle Uttar Pahartali, jurisdiction list No. 17, revisional survey sheet Nos. 1, 2, 3 and 4, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 3, 11-19, 21-27, 29, 30, 32-34, 36-44, 46-50, 52-79, 81-141, 143-167, 169-216, 251-254, 256-294, 301-372, 375-377, 379-532, 534-706, 708-807, 809-964, 966-976, 984-1002, 1004, 1008-1010, 1012, 1013, 1015-1054, 1056-1093.

Part of revisional survey plot Nos. 965, 978, 982, 983, 1003, 1005-1007, 1011 and 1014.

(5) Mauza Jungle Silchari, jurisdiction list No. 20, revisional survey sheet Nos. 1 and 2, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1-4, 19-21, 27-53, 101-134, 136-184, 187-203, 207, 240-253, 265, 352-356, 358, 359, 361-363, 366-368, 371-381, 383-402, 404, 405, 412-416, 430, 432, 433, 435-439, 441-444, 446, 447, 454 and 455.

Part of revisional survey plot Nos. 185, 186, 204, 206, 208, 214, 236-239, 255, 256, 264, 266, 268-270, 369 and 403.

(6) Mauza Silchari, jurisdiction list No. 21, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1-3, 5-29, 31-33, 35-40, 42-46, 48-71, 73-88, 90-93, 95-110, 112-184, 207-216, 218-227, 229-242, 244-246, 248, 249, 257-267, 270-322, 326-409, 423, 424, 436-439, 477-480, 487-511, 513-529, 551-553, 555-558, 560-606, 608, 644, 663-674, 677, 680, 682, 684-697 and 700-702.

Part of revisional survey plot Nos. 323-325, 419, 420, 422, 430, 431, 435, 440-442, 446, 481, 482, 486, 530-532, 539, 550, 554, 559, 607, 609, 610, 639-641, 653, 654, 657, 659-662, 698 and 699.

(7) Mauza Dewannagar, jurisdiction list No. 35, sheet No. 1, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 41, 43, 48, 51-53, 61-69, 75, 77-79, 426, 428-434, 445-454, 456, 462-468, 471, 473-477, 479, 1050-1052, 1076, 1078-1080, 1082, 1083, 1086-1089, 1091, 1096, 1097, 1141 and 1142.

Part of revisional survey plot Nos. 1-14, 42, 44, 46, 47-50, 80-82, 84, 222, 244, 375, 389-395, 404-407, 409, 412, 418, 419-421, 424, 425, 427, 435, 436, 440, 441, 444, 457-461, 469, 470, 472, 478, 480, 1049, 1090, 1144 and 6981.

(8) Mauza Maidhya Pahartali, jurisdiction list No. 22, revisional survey sheet Nos. 1 and 3, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1-174, 176-215, 217-302, 304-310, 313-358, 360, 361, 365-389, 391-402, 404, 406, 408-453, 455-503, 510, 515-517, 730-733, 735, 755, 756, 764, 766, 767, 861-895, 897-909, 911, 919, 920, 999, 1000-1003, 1017-1038, 1041, 1603, 1606, 1607, 1609-1619, 1621-1623, 1626, 1627, 1629, 1633-1642, 1644-1658, 1660-1665, 1667-1670, 1672-1676, 1680, 1686, 1690, 1705, 1706-1716, 6701, 6702, 6707, 6709, 6710, 6722, 6726-6728, 6730, 6732-6743, 6758-6765, 7104, 7106, 7108, 7111, 7113, 7115, 7119, 7126 and 7153.

Part of revisional survey plot Nos. 311, 312, 504, 583, 734, 737, 738, 754, 758, 860, 913, 1004, 1040, 1632, 1677, 6708, 6711-6713, 6723-6725, 6744, 7004, 7017, 7107, 1709, 7112, 7117 and 7149-7152.

(9) Mauza Anderghona, jurisdiction list No. 18, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1-37, 39, 41-45, 47-208, 210-560 and 568-656.

(10) Mauza Jungle Chariaria, jurisdiction list No. 19, revisional survey sheet Nos. 1 and 2, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1-112, 114, 116-126, 128-131, 135-181, 183-201, 203-258, 260-327 and 329-352.

(11) Mauza Mirzapur, jurisdiction list No. 8, revisional survey sheet No. 1, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 8 and 10.

Part of revisional survey plot Nos. 4, 7 and 9.

(12) Mauza Chaira, jurisdiction list No. 8, revisional survey sheet Nos. 1, 2, 3 and 4, police-station Hathazari, Chittagong.

Entire revisional survey plot Nos. 1-3, 6-24, 27, 28, 32-36, 40-44, 46-77, 79-180, 182-331, 333-385, 387, 388, 390-443, 445-492, 494-768, 770-778, 781-787, 789-884, 850-855, 857-867, 869-921, 923-960, 963-965, 1001-2246, 3001-3195, 3197-3305, 3307-3319, 3321-3333, 3335, 3338, 3340, 3387-3392, 3396-3400, 3410-3412, 3421, 3839, 3841, 3842, 3911-3932, 3942, 3945-4033, 4035, 4056, 4058-4168, 4170-4193, 4195-4319, 4321-4327, 4329-4332, 4334-4366, 4368, 4439, 4441-4480, 4482-4484, 4489, 4490, 4493-4514, 4516-4521, 4540-4558, 4560, 4561, 4563-4629, 4639-4642, 4777, 7385, 7554-7558, 7564, 7571-7575, 7577-7579, 7581-7584, 7597, 7598, 7600, 7601, 7603, 7604, 7606-7613, 7616, 7623, 7625-7629, 7631, 7632, 7634, 7730, 9003, 9055, 9009-9011, 9013, 9056-9079, 9081-9110, 9112, 9138, 9140, 9142, 9144-9171, 9207-9210, 13412-13415, 18599-18608, 18610-18616, 18619-18637, 18639-18642, 18646-18652, 18655-18658, 18660, 18667, 18669, 18671-18674, 18681, 18682 and 18638.

Part of revisional survey plot Nos. 849, 856, 961, 962, 3306, 3334, 3337, 3339, 3341, 3349, 3350, 3383-3386, 3393, 3401, 3403, 3406, 3413, 3414, 3834, 3837, 3838, 3840, 3843, 3846, 3910, 3933-3936, 3941, 3943, 3944, 4522-4524, 4526, 4538, 4539, 4559, 4562, 4630, 4634, 4638, 4843, 4775, 4565, 9002, 9006, 9008, 9012, 9036, 9055, 9080, 9011, 9013, 9014, 9200, 9201, 9203 and 13645.

(13) Mauza Jungle Bansbaria, jurisdiction list No. 43, revisional survey sheet Nos. 2, 3, 5 and 6, police-station Sitakunda, Chittagong.

Entire revisional survey plot Nos. 207-213, 329-332, 334-337, 339-342, 365-370, 373-375, 380, 386, 389-391, 579-607, 609-635, 640, 643-671, 751, 752 and 801-823.

Part of revisional survey plot Nos. 201, 202, 251, 252, 325, 333, 343, 344, 388, 397, 571, 578, 636, 641 and 642.

(14) Mauza Lot 21, Chota Kumira, jurisdiction list No. 44, revisional survey sheet Nos. 1, 2 and 3, police-station Sitakunda, Chittagong.

Entire revisional survey plot Nos. 1-5, 14-51, 54-56, 151-157 and 201-204.

Part of revisional survey plot Nos. 10, 13, 52 and 53.

(15) Mauza Uttar Jungle Sonaichari, jurisdiction list No. 45, revisional survey sheet Nos. 1, 2, 3, 5 and 6, police-station Sitakunda, Chittagong.

Entire revisional survey plot Nos. 152-176, 178, 180, 192-195, 199, 251-275, 277, 279-307, 401-417, 451-470, 472-485 and 487.

Part of revisional survey plot Nos. 1-3, 151, 177, 189, 190, 191, 196, 20⁰, 471 and 486.

(16) Mauza Uttar Sonaichari, jurisdiction list No. 47, revisional survey sheet No. 3, police-station Sitakunda, Chittagong.

Entire revisional survey plot Nos. 2621-2627, 2629-2631, 2635, 2636, 2644, 2645 and 2650.

Part of revisional survey plot Nos. 2620, 2628, 2632, 2633, 2634, 2637, 2638, 2643, 2646, 2649, 2651 and 2657.

(17) Mauza Lot 66, Sonaichari, jurisdiction list No. 50, revisional survey plot No. 3, police-station Sitakunda, Chittagong.

Entire revisional survey plot Nos. 776, 780, 781 and 784.

Part of revisional survey plot Nos. 772, 775, 777 and 779.

(18) Mauza Lot 8, Kumira, jurisdiction list No. 49, revisional survey sheet Nos. 1 and 2, police-station Sitakunda, Chittagong.

Part of revisional survey plot Nos. 27, 28 and 71.

The area is bounded by—The south-east corner of the tract is situated in revisional survey plot No. 375 of Mauza Dewannagar approximately at a distance of 400' feet to the west of the Old Hathazari Aerodrome Road and 280' feet to the north of the Kumira Dhala Road.

The eastern boundary line runs towards north, more or less, on a paralleled line with an on the west of the aforesaid Aerodrome Road up to revisional survey plot No. 3384 of mauza Charia, then this line takes a north-western direction and ends in revisional survey plot No. 1600 of mauza Chota Kanchanpur crossing the hill bearing revisional survey plot No. 5146 of mauza Jungle Uttar Pahartali.

The northern boundary line begins from the aforesaid revisional survey plot No. 1600 of mauza Chota Kanchanpur and runs towards the west in a straight line up to revisional survey plot No. 142 of mauza Jungle Udalia crossing hills in revisional survey plot Nos. 1596, 1591 and 2270 of Chota Kanchanpur, then this line takes a curb towards the south-west up to revisional survey plot No. 201 of mauza Jungle Bashbaria.

The western boundary line begins from the aforesaid revisional plot No. 201 of mauza Jungle Bashbaria and runs towards the south in a straight line up to revisional survey plot No. 2628 of mauza Uttar Sonaichari at a distance of about 380 feet to the east of the main railway line from Chittagong to Dacca and crossing the hills in revisional survey plot Nos. 333 and 571 and trijunction Pillar at the mouth of the Chota Kumira Chara (Khal).

The southern boundary line begins from the aforesaid R. S. plot No. 2628 of mauza Uttar Sonaichari and runs towards the south-east direction up to R. S. plot No. 471, mauza Uttar Jungle Sonaichari crossing Chota Kumira Khal and then the line runs towards the east in a straight line up to R.S. plot No. 375 of mauza Dewannagar crossing the land of Kumira Dhala Road in R. S. plot No. 552 of mauza Dewannagar.

2. After the notification under sub-section (2) of section 9 has been issued, persons, included in the forces engaged in field firing or artillery practice may, within the notified area during the specified period, carry out field firing and artillery practice with lethal missiles.

3. The Officer Commanding the forces engaged in any such practice may, within the said area or specified part thereof, declare any area to be a danger zone and thereupon, the Collector, shall, on application made to him by such officer, prohibit the entry into and secure the removal from such danger zone of all persons and domestic animals during the times when the discharge of lethal missiles is taking place or there is danger to life or health. To enable land being used for field firing and artillery practice in such manner as to secure the public against danger and to enable such practice being carried out without interference and with the minimum inconvenience to inhabitants of the area affected, the Collector shall take such action as is prescribed by rules made under section 13 of the said Act.

4. Compensation shall be payable for any damage to person or property or interference with rights or privileges arising from such field firing and artillery practice including expenses reasonably incurred in protecting person, property, rights and privileges. Such compensation shall include compensation for exclusion or removal from any place declared to be a danger zone of persons or domestic animals and also compensation for any loss of employment or deterioration of crops resulting from any such exclusion or removal.

5. Every such compensation will be determined by a Revenue Officer who will be deputed by the Collector to accompany the forces engaged in any such practice.

6. The compensation for exclusion or removal from any area declared to be a danger zone will be disbursed by such Revenue Officer, at not less than the minimum rates prescribed by rule made under section 13 of the said Act, before exclusion or removal is enforced.

7. All claims for compensation other than that referred to in paragraph 6 shall be made to the Revenue Officer after the field firing and artillery practice is over at a place in the locality to be selected by him.

8. The Revenue Officer shall consider all claims for compensation and determine, on local investigation and where possible after hearing the claimant the amount of compensation, if any, which shall be awarded in each case and shall disburse on the spot to the claimant the compensation so determined as payable.

9. Any claimant dissatisfied with or refusal of the Revenue Officer to award him compensation or with the amount of compensation awarded to him by the Revenue Officer may, at any time, within fifteen days from the communication to him of the decision of the Revenue Officer, give notice to the

Revenue Officer of his intention to appeal against the decision. Where any such notice has been given the Collector shall constitute a Commission consisting of himself or Chairman or person nominated by the Officer Commanding the forces engaged in such practice and two persons nominated by the District Board, and the Commission shall decide all appeals of which notice has been given. The decision of the Commission shall be final and no suit shall lie in any civil court in respect of any matter decided by the Commission.

10. No fee shall be charged in connection with any claim, notice, appeal, application or document filed before the Revenue Officer, Collector or the Commission.

11. The method of making claims for compensation and preferring appeals from original awards of compensation, the procedure of the Revenue Officer and the Commission for the expeditious settlement of claims and of appeal and the payment of compensation so far as possible direct to the claimant and the principle to be followed by them in assessing the amount of compensation to be awarded shall be such as are prescribed by rules made under section 13 of the said Act.

12. If during the period specified to the notification to be issued under sub-section (2) of section 9 of the said Act any person within the notified area—

- (a) wilfully obstructs or interferes with the carrying out of field firing or artillery practice, or
- (b) without due authority enters or remains in any camp, or
- (c) without the authority enters or remains in any area declare to be a danger zone at a time when entry thereto is prohibited, or
- (d) without due authority interferes with any flag or mark or target or any apparatus used for the purposes of the practice,

he shall be punishable with fine which may extend to ten Taka.

By order of the President

M. N. ZAMAN

Deputy Secretary.