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MINISTRY OF LAW AND JUSTICE

CORRIGENDUM

Dhaka, the 19th August 1984

No. S.R.O. 388-L/84.—In the Income-tax Ordinance, 1984 (XXXVI of 1984), published in the *Bangladesh Gazette, Extraordinary*, dated the 4th June 1984:—

- (1) at page 7355,—
  - (a) in the heading, for “INCOME-TAX” read “INCOME TAX”;
  - (b) in the long title, for “Income-tax” read “income tax”;
  - (c) in the preamble, in the first paragraph, for “income-tax” read “income tax”;
  - (d) in section 1 (1), for “Income-tax” read “Income Tax”;
- (2) at page 7356,—
  - (a) in section 2, for “context—” read “context,—”;
  - (b) in section 2(1)(a)(i), for “means or” read “means of”;
- (3) at page 7357, in section 2(7)(d), for “ordinance” read “Ordinance”;
- (4) at page 7358, in section 2(15)(c)(i), for “a comprised” read “comprised”;
- (5) at page 7359, in section 2(26)(c), for “shareholders” read “shareholders”;

- (6) at page 7362,—
- (a) in section 2(35)(d)(i), for "a said" read "said";
  - (b) in section 2(35)(g), for "as assessee" read "an assessee";
- (7) at page 7363,—
- (a) in section 2(40)(b)(iii), for "regarded" read "regard";
  - (b) in section 2(45)(d), for "concessionery" read "concessionary";
  - (c) in section 2(46), for "judicial" read "juridical";
  - (d) in section 2(47), for "means a" read "means";
- (8) at page 7366, in section 2(62), for "income-tax" read "income tax";
- (9) at page 7367,—
- (a) in section 3, for "Income-tax" read "Income tax" and for "income-tax" read "income tax";
  - (b) in section 4, for "income-tax", wherever occurring, read "income tax";
  - (c) in section 5, for "income-tax", read "income tax";
- (10) at page 7368,—
- (a) in section 6, for "income-tax", wherever occurring, read "income tax";
  - (b) in section 6(4), for "any-case" read "any case";
- (11) at page 7369,—
- (a) in section 7, for "income-tax", wherever occurring, read "income tax";
  - (b) in section 8, for the word "insutrctions" read "instructions";
  - (c) in section 9, for "income-tax" read "income tax";
- (12) at page 7370, in section 15, for "held" read "hold";
- (13) at pages 7370 and 7371, in section 16, for "income-tax", wherever occurring, read "income tax";
- (14) at page 7371, in section 17(1), for "Ordinance" read "Ordinance,";
- (15) at page 7373,—
- (a) in section 19(2), for "offerd" read "offered";
  - (b) in section 19(3), for "income from" read "Income from";
  - (c) in section 19(4), for "Satisfactory" read "satisfactory";



- (16) at page 7374, in section 19(11), for "not" read "not," and for "cancellation of," read "cancellation of";
- (17) at page 7375,—  
 (a) in section 19(15), for "and :—" read "and—";  
 (b) in section 19(15) (b), for "bunsiness" read "business";
- (18) at page 7376,—  
 (a) in section 19(19), for "machinary" ; read "machinery";  
 (b) in section 20, for "income-tax" read "income tax";
- (19) at page 7377,—  
 (a) in section 21(1) (c), for "income-tax" read "income tax";  
 (b) in section 25(1), for "the following" read " , the following";
- (20) at page 7378, in section 25(1) (h), for "propery" read "property";
- (21) at page 7379, in section 27(1) (c) (i) , for "to say" read "to say," ;
- (22) at page 7381, in section 29(1) (i), for "amount or" read "amount of";
- (23) at page 7382, in section 29(1)(xi), for "way or" read "way of";
- (24) at page 7383, in section 29(1) (xvii), for "thereto" read "thereto," ;
- (25) at page 7384,—  
 (a) in section 29(1) (xx) proviso, for "(ix)" read "(xi)";  
 (b) in section 29(1) (xxi), for "Institution", occurring twice, read "institution" and for "Institute" read "institute";  
 (c) in section 29(1)(xxi) Explanation (c)(ii), for "employee" read "employed";
- (26) at page 7387, in section 32(4), for "value the" read "value, the";
- (27) at page 7388,—  
 (a) in section 32(5) (b) (ii), for "reduced" read "be reduced";  
 (b) in section 32(6)(a)(ii), for "rhall" read "shall";
- (28) at page 7389, in section 32(8), for "asset or" read "asset of" and for "follwing" read "following";
- (29) at page 7390, in section 34(3), for "condition" read "conditions";
- (30) at page 7392, in section 39(2), for "provision" read "provisions";
- (31) at page 7393,—  
 (a) in section 41(a), for "income if any" read "income, if any," ;  
 (b) in section 41(b), for "off the" read "off, the";  
 (c) in section 42(2), for "registered firm" read "registered firm,—" and in section 42(2) (a), for "head" read "head," ;

(32) at page 7394,—

- (a) in section 42(3)(b), for “of the firm” read “of the firm,”;
- (b) in section 42(4), for “inheritance” read “inheritance,” for “no person” read “no person,” and for “incurring the loss” read “incurring the loss,”;
- (c) in section 42(5), for “occurred—” read “occurred,—” and for “profits if any” read “profits, if any,”;
- (d) in section 42(6), for “Where” read “Where,” and for “soon” read “so on”;
- (e) in section 43(2), for “limits” read “limits,”;
- (f) in section 43(3) proviso, for “provisions” read “the provisions”;

(33) at page 7395,—

- (a) in section 43(4)(a)(iii), for “assess” read “assets”;
- (b) in section 43(4)(b), for “association or” read “association of” and for “spouse of” read “spouse or”;
- (c) in section 43(5), for “disponer shall” read “disponer, shall”;
- (d) in section 44(1), for “persos” read “persons”;

(34) at page 7396, in section 45(2), for “fulfills” read “fulfil”;

(35) at page 7398, in section 46(1), for “both days inclusive),” read “(both days inclusive),”;

(36) at page 7401,—

- (a) in section 48(1), for “deduction of” read “deduction or”;
- (b) in section 49(1)(f), for “puzzles” read “puzzles,”;

(37) at page 7404,—

- (a) in section 58(c), for “prescribed” read “prescribed.”;
- (b) in section 59, for “direct” read “direct.”;

(38) at page 7406, in section 69, for “as an” read “an”;

(39) at page 7407, in section 74(1), for “recordance” read “accordance”;

(40) at page 7410, in section 82, for “Deputy commissioner” read “Deputy Commissioner”;



- (41) at page 7411,—
- (a) in section 86, in the marginal heading *for* “firm—” *read* “firm.—”;
  - (b) in section 86(1), *for* the word “assessment:—” *read* “assessment:”;
- (42) at page 7413,—
- (a) in section 90, in the marginal heading *for* “or” *read* “of”;
  - (b) in section 90(2), *for* “hereof” *read* “thereof”;
- (43) at page 7414, in section 91(1) (a), *for* “date” *read* “date of”;
- (44) at page 7415, in section 92(4), *for* “invloevd” *read* “involved”;
- (45) at page 7416,—
- (a) in section 93(2), *for* “define” *read* “definite”;
  - (b) in section 93(3) (b), *for* “assessment or” *read* “assessment for”;
  - (c) in section 93(3) (b) proviso, *for* “in case” *read* “in a case” and *for* “refferred” *read* “referred”;
- (46) at page 7417, in section 95 (4) (a), *for* “guardian” *read* “guardian,”;
- (47) at page 7418,—
- (a) in section 95 (4) (c), *for* “valied” *read* “valid”;
  - (b) in section 96 (1) (c), *for* the word “who” *read* “who,”;
- (48) at page 7419,—
- (a) in section 97(2), *for* “hereafter” *read* “hereinafter”;
  - (b) in section 97 (3), *for* “liability,” *read* “liability;”
  - (c) in section 99(1), *for* “be apply” *read* “be, apply”;
  - (d) in section 99(2), *for* “to an” *read* “to be an”;
- (49) at page 7420,—
- (a) in section 100(2), *for* “if the proves” *read* “if he proves” and *for* “attribured” *read* “attributed”;
  - (b) in section 101(2), *for* “liquidator” *read* “liquidator,” and *for* “noice under sub-section (1)” *read* “notice under sub-section (1),”;
  - (c) in section 101 (3) *for* “assets,” *read* “assets” and *for* “priority or” *read* “priority of”;

- (50) at page 7421,—  
 (a) in section 102(4), for "owner of" read "owner or";  
 (b) in section 103(2), for "payable," read "payable";
- (51) at page 7422,—  
 (a) in section 105(4), for "from" read "form";  
 (b) in section 105(5) (a), for "ensure" read "enure";
- (52) at page 7423,—  
 (a) in section 106(1), for "requires" read "reacquires";  
 (b) in section 106(2), for "of a" read "of any";
- (53) at page 7424,—  
 (a) in section 106(2), for "have the" read "had the", for "had been" read "and been" and for "seurites" read "securities";  
 (b) in section 106(3), for "sustained in" read "sustained in,";  
 (c) in section 107(1), for "demiciled" read "domiciled" and for "income-tax" read "income tax";
- (54) at page 7425,—  
 (a) in section 108(c), for "form" read "from";  
 (b) in section 109, in the marginal heading for "Payment" read "payment";
- (55) at page 7427, in section 112, for "income-tax" read "income tax";
- (56) at pages 7428 and 7429, in section 115, for "income-tax", wherever occurring, read "income tax";
- (57) at page 7429, in section 116(3), for "in his possession and may stamp any documents in his possession" read "in his possession";
- (58) at page 7430, in section 117(2)(c), for "get," read "get";
- (59) at page 7432, in section 118(4), for "a section" read "section";
- (60) at page 7435, in section 124(b), for "for under" read "or under";
- (61) at page 7438, in section 139(1), for "namely ;:—" read "namely :—";
- (62) at page 7439,—  
 (a) in section 139(3), for "same" read "sale";  
 (b) in section 140(1), for "on" read "in";  
 (c) in section 140(2), for "partains" read "pertains";



(63) at page 7440, in section 143(2)(b), for "Who" read "who" ;

(64) at page 7444, in section 153(3), for "order" read "any order" ;

(65) at page 7445, in section 156(1)(a), for "annual" read "annul" ;

(66) at page 7447,—

(a) in section 160(5), for "he accompanied" read "be accompanied" ;

(b) in section 161(2), for "founded shall" read "founded and shall" ;

(67) at page 7449,—

(a) in section 163(3)(a), for "1960" read "1860" ;

(b) in section 163(3), for "income-tax", wherever occurring, read "income tax" ;

(c) in section 163(3)(j), for the word "in" read "is" ;

(d) in section 163(3)(k), for "had" read "has" ;

(68) at page 7450,—

(a) in section 163(3)(n), for "income-tax" read "income tax" ;

(b) in section 163(4), for "declaration of" read "declaration or" ;

(69) at page 7451,—

(a) in section 164(e), for "income-tax" read "income tax" ;

(b) in section 164(f), for "Income-tax" read "income tax" ;

(70) at page 7452,—

(a) in section 172 (d), for "income interest" read "income from interest" ;

(b) in section 173(1), for "income-tax", wherever occurring, read "income tax" ;

(71) at page 7453,—

(a) in section 173(5), for "partner," read "partner" ;

(b) in section 173(6), for "complete" read "compute" ;

(c) in section 174(1), for "income-tax" read "income tax" ;

(72) at page 7454,—

(a) in section 174, for “income-tax”, wherever occurring, read “income tax”;

(b) in section 174(3) (b), for

“(ii) by the Commissioner in connection with any income-tax proceeding, and, on account of that finding, he stands disqualified from practising his profession for so long as such disqualification continues;” read

“(ii) by the Commissioner in connection with any income tax proceeding,

and, on account of that finding, he stands disqualified from practising his profession for so long as such disqualification continues;”;

(c) in section 174 (3) (e), for “Income-tax” read “Income Tax”;

(73) at page 7456, in section 183, for “income-tax” read “income tax”;

(74) at page 7458,—

(a) in section 185 (2) (i), for “income-tax”, wherever occurring, read “income tax”;

(b) in section 185 (3), for “be prescribe” read “prescribe” and for “income from” read “Income from”;

(75) at page 7464, in paragraph 3(f), for “fund;” read “fund:”;

(76) at page 7465, in paragraph 10(2), for “transferred” read “transferred”;

(77) at page 7468,—

(a) in paragraph 2 (b) (i), for “III” read “111”;

(b) in paragraph 2 (b) (ii), for “other assessee—” read “other assessees—”;

(c) in paragraph 2(b) (ii) (1), for “capital gains whichever” read “capital gains, whichever”;

(d) in paragraph 2(b) (ii) (2), for “dieposal” read “disposal” and for “capital gains whichever” read “capital gains, whichever”;

(78) at page 7469, in paragraph 3, for “income from other sources” read “Income from other sources”;

(79) at page 7470, in the Table, for “Sl. No.” read “Serial No.” and for “classification” read “Classification”;

(80) at page 7471, in paragraph 2(3), for “unless—” read “unless—”;

(81) at page 7472, in the Table, for “Sl. No.” read “Serial No.”;



- (82) at page 7474,—
- (a) in paragraph 6(3), for “parageaph” read “paragraph”;
  - (b) in paragraph 7, for “namely.—” read “namely :—”;
- (83) at page 7475,—
- (a) in paragraph 7(2) (b), for “Gazetre” read “Gazette”;
  - (b) in paragraph 8(1), for “on the case of—” read “In the case of—”;
  - (c) in paragraph 8(1) (b), for “registered in Bangladesh” read “registered in Bangladesh,”;
  - (d) in paragraph 8(2), for “fulfilled” read “fulfilled,”;
- (84) at page 7476,—
- (a) in paragraph 8(2) (b), for “entitlement to or claiming” read “entitlement to, or claiming,”;
  - (b) in paragraph 9(2), for “it is admissible” read “it is admissible,” and for “than subject” read “then, subject”;
- (85) at page 7477,—
- (a) in paragraph 11(3), for “Sale proceeds” read “sale proceeds”;
  - (b) in paragraph 11(3) (d), for “scarp” read “scrap”;
  - (c) in paragraph 11(3) (f), for “ceaso” read “ceases”;
- (86) at page 7478, in paragraph 11 (6) (e), for “paymemnt” read “payment”;
- (87) at page 7480,—
- (a) in paragraph 1, for “carried on” read “carried on,”;
  - (b) in paragraph 2 proviso (c), for “first” read “first year’s premium received during the”;
- (88) at page 7482,—
- (a) in paragraph 6, for “(4) The” read “(1) The”;
  - (b) in paragraph 6(4), for “any amounts” read “any amount”, for “from he amounts” read “from the amounts” and for “for the purposes” read “for purposes”;
- (89) at page 7484, in paragraph 2(b), for “at the time of” read “at the time”;
- (90) at page 7485, in paragraph 2(d), for “deduction” read “deductions”;

(91) at page 7487,—

- (a) in paragraph 2(3), for “caried” read “carried” and for “tan” read “than”;
- (b) in paragraph 2(4), for “gains to” read “gains so”;
- (c) in paragraph 3(1), for “whichever” read “,whichever”;

(92) at page 7488, in paragraph 4(3), for “grants” read “gains”;

(93) at page 7489, in paragraph 1 Explanation, for “purpoos” read “purposes”;

(94) at page 7490,—

- (a) in paragraph 2, proviso, for “ensure” read “enure”;
- (b) in paragraph 7(c), for “exemption” read “exemptions”;

(95) at page 7492, in paragraph 14(d), for “bunglows” read “bungalows” and for “contained” read “containing”;

(96) at page 7493,—

- (a) in paragraph 15, for “instalation” read “installation” and for “human animal” read “human or animal”;
- (b) in paragraph 15, proviso (ii), for “other undertaking” read “other undertakings”;

(97) at page 7494, in paragraph 22(a), for “thausand” read “thousand”; and

(98) at page 7497, in paragraph 12(d), for “ensure” read “enure”.

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