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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE  
(National Board of Revenue)  
(Excise)

NOTIFICATION

Dacca, the 27th November, 1976.

No. S.R.O. 417-L/76/26-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to make the following further amendments in this Ministry's notification No. S.R.O. 7(D)/Exc/72, dated the 30th June 1972, namely:—

In the aforesaid notification, in the Table,—

in Sl. No. 26 in the first column, *after* entry (c) in the second column and the entries relating thereto in the third and fourth columns, the following shall be *inserted*, namely:—

“(cc) Footwear not covered by entry (c)	33	Ten per cent <i>ad valorem</i> ”.
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By order of the President

K. M. M. HOSSAIN

Secretary.

[3(7)X.II/76]

(3315)

Price : 50 Paise.

( *Income-tax* )

## NOTIFICATION

Dacca, the 29th November, 1976.

No. S.R.O. 417A-L/76.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), and in supersession of the Ministry of Finance notification No. S.R.O. 17(R), dated the 1st July 1960, the Government is pleased to exempt the interest payable—

- (a) by Government or a local authority on moneys borrowed by it from outside Bangladesh;
- (b) by an industrial undertaking in Bangladesh on moneys borrowed by it under a loan agreement entered into with any such financial institution in a foreign country as may be approved in this behalf by the Government by general or special order;
- (c) by an industrial undertaking in Bangladesh on moneys borrowed or debt incurred by it in a foreign country in respect of the purchase outside Bangladesh of capital plant and machinery or with the prior approval of Government, of raw materials, to the extent to which such interest does not exceed the amount of interest calculated at the rate approved by the Government in this behalf, having regard to the terms of the loan and its repayment;
- (d) by the Bangladesh Shilpa Rin Sangstha established under the Bangladesh Shilpa Rin Sangstha Order, 1972 (P. O. No. 128 of 1972), or the Bangladesh Shilpa Bank established under the Bangladesh Shilpa Bank Order, 1972 (P. O. No. 129 of 1972), or the Bangladesh Krishi Bank established under the Bangladesh Krishi Bank Order, 1973 (P. O. No. 27 of 1973), or the Investment Corporation of Bangladesh established under the Investment Corporation of Bangladesh Ordinance, 1976 (Ord. No. XL of 1976), on moneys borrowed by it from sources outside Bangladesh, to the extent to which such interest does not exceed the amount of interest calculated at the rate approved by the Government in this behalf, having regard to the terms of the loan and its repayment;
- (e) by any other financial institution established in Bangladesh or a Bank to which the Banking Companies Ordinance, 1962 (Ord. No. LVII of 1962), applies, on moneys borrowed by it from sources outside Bangladesh under a loan agreement approved by the Government where the moneys are borrowed either for the purpose of advancing loans to an industrial undertaking in Bangladesh for purchase outside Bangladesh of raw materials or capital plant and machinery or for the purpose of import of any goods which the Government may consider necessary to import in the public interest, to the extent to which such interest does not exceed the amount of interest calculated at the rate approved by the Government in this behalf, having regard to the terms of the loan and its repayment;
- (f) by an industrial undertaking in Bangladesh on moneys borrowed by it in foreign currency from sources outside Bangladesh under a loan agreement approved by the Government, having regard to the need for industrial development in Bangladesh, to the extent to which

such interest does not exceed the amount of interest calculated at the rate approved by the Government in this behalf, having regard to the terms of the loan and its repayment;

*Explanation:* For the purposes of this item, the expression "foreign currency" shall have the meaning assigned to it in the Foreign Exchange Regulation Act, 1947 (VII of 1947); and

- (g) by the Bangladesh Shipping Corporation established under the Bangladesh Shipping Corporation Order, 1972 (P. O. No. 10 of 1972) or the Bangladesh Biman established under the Bangladesh Biman Order, 1972 (P. O. No. 126 of 1972), on moneys borrowed by it from sources outside Bangladesh under a loan agreement approved by the Government where the moneys are borrowed for purchase outside Bangladesh of ships or aircraft, as the case may be, to the extent to which such interest does not exceed the amount of interest calculated at the rate approved by the Government in this behalf, having regard to the terms of the loan and its repayment.

By order of the President  
**K. A. DEWAN**  
*Joint Secretary.*

[6(11)-Taxes-I/76]

## MINISTRY OF FOOD

### NOTIFICATIONS

Dacca, the 29th November, 1976.

No. S.R.O. 418-L/76/Kha-ma/Sec-II/1F-29/76/1123.—In exercise of the powers conferred by clause (1) of paragraph 7 of the Foodstuffs Price Control and Anti-Hoarding Order, 1953, and in supersession of this Ministry's notification No. S.R.O. 150-L/639-MF-II/1F-29/76, dated the 30th April 1976 (published in the *Bangladesh Gazette, Extraordinary*, dated the 4th May 1976), the Government is pleased to direct that no trader shall, within five-mile border-belt of Bangladesh, except the Rajshahi Statutory Rationing Area, keep in his possession or under his control more than ten maunds of foodstuffs at a time.

*Explanation:*

- (1) In case the stock in possession of any trader consists partly of rice and partly of paddy, the total quantity of rice and paddy shall constitute the total stock held by him.
- (2) For the purpose of this Notification, "five-mile border-belt" shall mean a depth of five miles from the coastal line excluding the territorial water of Bangladesh so far as the coastal districts are concerned.

No. S.R.O. 419-L/76/Kha-ma/Sec-II/1F-29/76/1122.—In exercise of the powers conferred by clause (4) of paragraph 7 of the Foodstuffs Price Control and Anti-Hoarding Order, 1953, the Government is pleased to rescind this Ministry's notification No. S.R.O. 149-L/638 MF-II/1F-29/96, dated the 30th April 1976 (published in the *Bangladesh Gazette, Extraordinary*, dated the 4th May 1976).

**No. S.R.O. 420-L/76/Kha-ma/Sec-II/1F-76/1124.**—In exercise of the powers conferred by clause (4) of paragraph 7 of the Foodstuffs price Control and Anti-Hoarding Order, 1953, the Government is pleased to make the following amendment in this Ministry's notification No. S. R. O. 274-L/76/860-MF-II/Con-4/76, dated the 14th August 1976 (published in the *Bangladesh Gazette, Extraordinary*, dated the 18th August 1976), namely:—

In the aforesaid notification, in the first paragraph, for the colon at the end of full stop shall be *substituted* and thereafter the proviso shall be *omitted*.

By order of the President

ABDUR RAHIM

*Deputy Secretary.*

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS.

Justice Branch

*Section IV.*

NOTIFICATION

Dacca, the 27th November, 1976.

**No. 926-JIV/2T-17/76.**—In exercise of the powers conferred by clause (2) of regulation 3 of the Martial Law Regulations, 1975, the Government is pleased to transfer the case mentioned in column I of the schedule below and pending in the Court shown in column II thereof to the Special Martial Law Court specified in column III of the schedule:

SCHEDULE

Case No.	Court where case is pending.	Special Martial Law Court.
I	II	III
Sessions Case No. 33/76 arising out of Kotwali (Jessore) P. S. Case No. 46, dated 18-4-76, u/s. 364A/363, Penal Code.	District and Sessions Judge, Jessore.	Special Martial Law Court No. VI Jessore.

By order of the President

A. R. CHOUDHURY

*Secretary.*

## IN THE COURT OF SUMMARY MARTIAL LAW COURT, BRAHMANBARIA, COMILLA

## NOTIFICATION

Brahmanbaria, the 23rd November, 1976.

No. 353.—Whereas it has been made to appear to the Court that the accused persons as mentioned below are required for the purpose of trial in the Summary Martial Law Court, Brahmanbaria, in connection with the cases mentioned against each on the dates noted against their names ;

And whereas this Court has reason to believe that the accused persons as mentioned below are absconding or concealing themselves to avoid appearance or arrest for the said purpose ;

Now, therefore, in exercise of the powers conferred upon me by M.L.R. No. 3(7)75, I do hereby direct the accused persons to appear in this Court on or before the dates shown against each, failing which they will be tried *in absentia* and the whole of their properties may be forfeited to GOVERNMENT :

Name and address of the accused persons.	Case number in which wanted.	Date of appearance.
1. Syed Ali, son of Abed Ali, Vill. Abdullapur, P.S. Akhaura, district Comilla.	SGR 185/76 (Akhaura P.S. Case No. 4, dated 4-9-1976).	17-12-1976
2. Abdul Awal, son of Abdul Bari, Vill. Hirapur, P.S. Akhaura, district Comilla.	Ditto	17-12-1976
3. Shah Alam, son of Abdur Rahman, Vill. Nayanpur, P.S. Kasba, district Comilla.	SGR No. 177/76 (Kasba P.S. Case No. 15, dated 28-8-1976).	17-12-1976
4. Nani Gopal Kaibarta Das, son of Rajendra Das, Vill. Nayanpur, P. S. Kasba, district Comilla.	Ditto	17-12-1976
5. Shahid Miah, son of late Chanu Miah, Vill. Kandarpur.	Ditto	17-12-1976
6. Ali Ahmed, son of Ahmed Ali, Vill. Baliahura.	Ditto	17-12-1976
7. Shiru Miah, son of Lahu Miah, Vill. Mandhabag.	Ditto	17-12-1976
8. Abdul Samad, son of late Ansar Ali, Vill. Bayek, P.S. Kasba, district Comilla.	Ditto	17-12-1976
9. Abdul Alim, son of Abdul Gafur, Vill. Bishnauri, P.S. Kasba, district Comilla.	SGR 141/76 (Kasba P.S. Case No. 12, dated 30-7-1976).	17-12-1976

Name and address of the accused persons.	Case number in which wanted.	Date of appearance.
10. Daru Miah, son of late Kanu Bhuiya, Vill. Dhajanagar, P. S. Kasba, district Comilla.	SGR 190/76 (Kasba P.S. Case No. 5, dated 12-9-1976).	8-12-1976
11. Ali Miah, son of late Md. Yeasin, Vill. Kashirampur, P.S. Kasba.	SGR 201/76 (Kasba P.S. Case No. 13, dated 29-9-1976).	8-12-1976
12. Abdul Samed, son of late Ansar Ali, Vill. Bayek, P.S. Kasba.	SGR 137/76 (Kasba P. S. Case No. 7, dated 23-7-1976).	8-12-1976
13. Abdul Rezzak, son of late Ansar Ali, Vill. Bayek, P. S. Kasba.	Ditto	8-12-1976
14. Abdul Kadir, son of late Asgar Ali, Vill. Kandarpur, P.S. Kasba.	Ditto	8-12-1976
15. Manik Miah, son of Jangu Miah, Vill. Minarkut, P.S. Akhaura, district Comilla.	SGR 191/76 (Akhaura P.S. Case No. 12, dated 12-9-1976).	9-12-1976
16. Sultan Miah, son of late Habijuddin, Vill. Shibnagar, P.S. Akhaura.	SGR 186/76 (Akhaura P.S. Case No. 5, dated 5-9-1976).	9-12-1976
17. Abdul Majid, son of Abdur Rahim, Vill. Shibnagar, P. S. Akhaura.	Ditto	9-12-1965
18. Syed Miah, son of Julu Miah, Vill. Shibnagar, P. S. Akhaura.	Ditto	9-12-1976
19. Hannan Miah, son of Abdul Hoq, Vill. Shibnagar, P. S. Akhaura.	Ditto	9-12-1976
20. Kalamuddin, son of late Salimuddin, Vill. Barai, P.S. Kasba.	SGR 148/76 (Kasba P.S. Case No. 2, dated 4-8-1976).	9-12-1976
21. Abdul Rahman, son of late Altab Ali, Vill. Barai, P.S. Kasba.	Ditto	9-12-1976
22. Abdul Hashim, son of Sona Miah Khan, Vill. Enayetpur, P.S. Kasba.	Ditto	9-12-1976
23. Quddus Khan, son of Sowdagar Khan, Vill. Enayetpur, P.S. Kasba.	Ditto	9-12-1976
24. Ful Miah, son of Abdul Hamid, Vill. Nayadil, P.S. Akhaura.	SGR 198/76 (Akhaura P.S. Case No. 17, dated 25-9-1976).	10-12-1976

Name and address of the accused persons	Case number in which wanted.	Date of appearance.
25. Motaleb, son of late Kanu Miah, Vill. Chaigharia, P.S. Akhaura.	SGR 194/76 (Akhaura P.S. Case No. 15, dated 18-9-1976).	10-12-1976
26. Abdur Rahim, son of late Abdul Hashim, Vill. Chaigharia, P. S. Kasba.	Ditto ..	10-12-1976
27. Makhan Miah, son of Nannu Miah, Vill. Bautala, P.S. Kasba.	SGR 89/76 (Kasba P.S. Case No. 1, dated 1-6-1976).	20-12-1976
28. Sanu Miah, son of Munjar Ali, Vill. Kashinagar, P.S. Brahmanbaria, district Comilla.	SGR 133/76 (Brahmanbaria P.S. Case No. 46, dated 24-7-1976).	20-12-1976
29. Nur Islam, son of Abdus Sattar, Vill. Sreepur, P.S. Brahmanbaria, district Comilla.	SGR 95/76 (Brahmanbaria P. S. Case No. 15, dated 15-6-1976).	21-12-1976
30. Johara Khatoon, widow of late Tara Miah, Vill. Gorakanda, P.S. Bhairab, district Mymensingh.	SGR 43/76 (Akhaura P.S. Case No. 2, dated 17-8-1976).	21-12-1976
31. Sona Miah, son of Abdus Salam, Vill. Chaigharia, P.S. Kasba, district Comilla.	SGR 91/76 (Kasba P.S. Case No. 29, dated 31-5-1976).	22-12-1976
32. Shahid Miah, son of Abdur Rashid, Vill. Gopinathpur, P.S. Kasba, district Comilla.	SGR 131/76 (Kasba P.S. Case No. 8, dated 24-7-1976).	22-12-1976
33. Jharu Miah, son of Chand Miah, Vill. Ghagatia, P.S. Kasba, district Comilla.	SGR 145/76 (Akhaura P.S. Case No. 25, dated 31-7-1976).	23-12-1976
34. Mohammad Ali, son of late Muksud Ali Fakir, Vill. Dhatarpaila, P.S. Kasba.	SGR 188/76 (Akhaura P.S. Case No. 8, dated 7-9-1976).	23-12-1976
35. Gani Miah, son of late Muksud Ali, Vill. Daturpaila, P.S. Kasba.	Ditto ..	23-12-1976

ABUL HUSSAM CHOUDHURY

*Member,  
Summary Martial Law Court,  
Brahmanbaria.*