

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ  গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, ফেব্রুয়ারী ৩, ১৯৯৪

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
জাতীয় রাজস্ব বোর্ড
(আয়কর)
প্রজ্ঞাপন

তারিখ, ৩রা ফেব্রুয়ারী, ১৯৯৪/২১শে মাঘ, ১৪০০

এস, আর, ও নং ৩৫-আইন/১৪—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রস্তুতকৃত জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিতেছে। প্রস্তাবিত সংশোধনী দ্বারা ক্ষতিগ্রস্ত হইতে পারেন এইরূপ ব্যক্তিগণের অবগতির জন্য উক্ত সংশোধনীর খসড়া উপরি-উক্ত section 185 এর sub-section (4) এর বিধান মোতাবেক জারী করা হইল এবং এতদ্বারা এই মর্মে নোটিশ প্রদান করা যাইতেছে যে, উক্ত সংশোধনী সম্পর্কে অনুরূপ কোন ব্যক্তির কিট হইতে কোন আপত্তি বা পরামর্শ অত্র প্রজ্ঞাপন জারীর পরবর্তী ১২ (বার) দিনের মধ্যে নিম্নস্বাক্ষরকারী কর্তৃক প্রাপ্ত হইলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনা করিবে।

প্রস্তাবিত সংশোধনী

উপরি-উক্ত Rules এর rule 38 এর পরিবর্তে নিম্নরূপ rule 38 প্রতিস্থাপিত হইবে, যথা :—

“38. Procedure for self-assessment.—(1) Where an assessee, not being a limited company registered under the Companies Act, 1913 (VII of 1913), or a director holding shares exceeding 5% of the paid-up capital of a limited company registered under the said Act, derives income chargeable under any head, or where he derives income chargeable under

(৪১৯)

মূল্য : টাকা ২.০০

the head "Income from business or profession" having a capital investment upto two lakh taka in any field other than small or cottage industry or a capital investment upto three lakh taka in small or cottage industry and has not hitherto been assessed, shows income which is not less than one-fourth of the capital invested and furnishes a bank certificate from a scheduled bank confirming maintenance of an account either in the name of the assessee or in the name of the business or profession, and files a return of his total income with the description "self-Assessment", superscribed on the top of the return form, on or before the date specified in section 75(2)(c) of the Ordinance showing income above the exemption limit; and

- (a) such return is accompanied.—
 - (i) where the assessee derives income chargeable under the head "Income from business or profession" and maintains proper books of accounts, by a copy of the Trading and Profit and Loss Account and the Balance sheet and a statement of assets and liabilities in the form specified in rule 25;
 - (ii) where the assessee derives income chargeable under the head "Income from business or profession" and has not maintained proper books of accounts, by a statement showing the particulars of his income and expenditure and a statement of assets and liabilities in the form specified in rule 25;
 - (iii) where the assessee derives income chargeable under any head other than "Income from business or profession" by a statement showing particulars of his income and a statement of assets and liabilities in the form specified in rule 25;
 - (b) such return does not show any loss or lesser income than the income last assessed or assessment on the basis of such return does not result in refund;
 - (c) such return is duly verified by the assessee to be correct and complete in all respects;
 - (d) the assessee pays tax of an amount calculated at the rates applicable to the total income shown in the return and the tax so calculated and paid is not less than taka one thousand and five hundred;
 - (e) the amount of tax payable is paid by the assessee on or before the date on which the return is filed by him.
- (2) If the Deputy Commissioner of Taxes is satisfied that the conditions laid down in sub-rule (1) have been fulfilled, he shall complete the assessment under section 83A(1) of the Ordinance.
 - (3) Where the return filed by the assessee is not duly verified, is incomplete or is not accompanied by any one or more of the statements or documents referred to in sub-rule (1), or where there is any mistake in the computation of the total income or the tax (including any tax credit in respect of allowances, deductions or rebates

claimed by the assessee) shown in the return, the Deputy Commissioner of Taxes may, before completing the assessment under section 83 A(1) of the Ordinance, require the assessee, by a notice in writing, to verify or complete the return or to file the statement or document which has not been filed or to rectify the mistake on or before a date to be specified in the said notice; and if the assessee complies with the terms of the said notice on or before the specified date, the Deputy Commissioner of Taxes shall complete the assessment under the said section.

- (4) Notwithstanding the foregoing provisions of this rule, the Board or any authority subordinate to it, so authorised by the Board in this behalf, may, pursuant to the provisions of section 83A(2) of the Ordinance, select, in the manner to be determined by the Board, a portion, not exceeding ten percent, of the returns qualifying for acceptance under this rule during any year, and refer the returns so selected to the Deputy Commissioner of Taxes for completion of assessment under section 83 or, if the circumstances so warrant, under section 84 of the Ordinance."

এ, এফ, এন, তাইয়েবুর রহমান
সদস্য (আয়কর)।