

Bangladesh



Gazette

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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 11th March, 1984

No. S.R.O. 97-L/84/115-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to make the following further amendments in the Excises and Salt Rules, 1944, namely:—

In the aforesaid rules,—

(1) for chapter XV the following shall be substituted, namely:—

“CHAPTER XV

SELF-CLEARANCE OF EXCISABLE GOODS ON DETERMINATION OF  
DUTY BY THE ASSESSEES

235. **Application.**—(1) Except as hereinafter provided, the provisions of this Chapter shall apply to such excisable goods as the Board may, by notification in the official Gazette, specify in this behalf, and where there is a conflict between the provisions of this Chapter and the provisions contained elsewhere in these rules in relation to such excisable goods, the provisions of this Chapter shall prevail :

Provided that, from amongst the excisable goods as are specified under this sub-rule, the National Board of Revenue may, by notification in the official Gazette, declare certain excisable goods as declared excisable goods and the provision of this Chapter shall, subject to such modifications as are indicated in relation to such declared goods in any rule under this Chapter, apply.

(5165)

Price : Taka 3.75



*Explanation.*—The expression “declared excisable goods” wherever it occurs in this Chapter, means the goods declared under this proviso.

(2) Nothing in this Chapter shall apply to a manufacturer or producer who has been allowed to discharge his duty liability in accordance with the provisions contained in E. 1, E. 6, E. 8A, E. 9 and E. 12 of Chapter V.

236. Assessee to file declaration of goods for approval of the proper officer.—

(1) Every assessee shall file with the proper officer for approval a declaration in proper form in quintuplicate.

(2) The proper officer shall, after such inquiry as he deems fit, approve the declaration with such modifications as are considered necessary and return one copy of the approved declaration to the assessee who shall, unless otherwise directed by the proper officer, determine the duty payable on the goods intended to be removed in accordance with such declaration.

(3) All clearances shall, subject to the provisions of rule 238, be made only after the approval of the declaration by the proper officer. If the proper officer is of the opinion that, on account of any inquiry to be made in the matter or for any other reason to be recorded in writing, there is likely to be delay in according the approval, he shall, either on a written request made by the assessee or on his own accord, allow such assessee to avail himself of the procedure laid down in rule 9B for provisional assessment of the goods.

(4) Where the assessee disputes the rate of duty approved by the proper officer in respect of any goods, he may, after giving an intimation to that effect to such officer, pay duty under protest at the rate approved by such officer.

(5) If in the list approved by the proper officer under sub-rule (2) any alteration becomes necessary because—

- (a) the assessee commences production, manufacture or warehousing of goods not mentioned in that declaration, or
- (b) the assessee intends to remove from his factory any non-excisable goods not mentioned in that declaration, or
- (c) of a change in the rate or rates of duty in respect of the goods mentioned in that declaration or, by reason of any amendment to the First Schedule to the Act, a change in the Item number and sub-item,

the assessee shall likewise file a fresh declaration or an amendment of the declaration already filed for the approval of such officer in the same manner as is provided in sub-rule (1).

(6) When the dispute about the rate of duty has been finalised or, for any other reason affecting rate or rates of duty, a modification of the applicable rate or rates of duty is necessitated, the proper officer shall make such modification and inform the assessee accordingly.

(7) The Collector may exempt by a general order any class of assessee who manufacture only such goods as are for the time being, exempt from the payment of duty, from filing the declaration under sub-rule (1):



Provided that as and when duty exemption is withdrawn or modified or is no longer applicable, the assessee shall comply with the provisions of sub-rule (5) as if he had filed a declaration earlier and the declaration had been approved with 'nil' rate of duty.

237. **Assessee to file declaration of price of goods other than those assessable at specific rates.**—(1) Every assessee who produces, manufactures or warehouses goods which are chargeable with duty at rate dependent on the value or retail price of the goods, shall file with the proper officer price declaration in proper form.

(2) Prior approval by the proper officer of the price declaration filed by the assessee under sub-rule (1) shall be necessary only where the assessee—

- (i) sells goods to or through a related person;
- (ii) uses such goods for manufacture or production of other goods in his factory;
- (iii) clears such goods for free distribution;
- (iv) clears such goods in any other manner which does not involve sale to a non-related person;
- (v) clears the goods of the same kind and quality from his factories located in the jurisdiction of different Collectors of Excise or Deputy Collector of Excise or Assistant Collector of Excise; or
- (vi) submits a fresh price declaration or an amendment of the price declaration already filed with the proper officer and which has the effect of lowering the existing value of the goods.

(3) On receipt of price declaration under sub-rule (2), the proper officer may approve the price declaration after making such modifications as he may consider necessary so as to bring the value or the retail price for the purpose of assessment as provided in section 4 of the Act, and shall return one copy of the declaration approved by him to the assessee who shall, unless otherwise directed by the proper officer, determine the duty payable on the goods intended to be removed in accordance with such declaration.

(4) In case of assessee other than those specified in sub-rule (2), the duty payable on the goods shall be determined by the assessee himself on the basis of the price declaration filed by him, subject to the provision of sub-rule (5).

(5) Subject to the provisions of rule 238, an assessee specified in sub-rule (2) shall not clear any goods from a factory, warehouse or other approved place of storage unless the price declaration has been approved by the proper officer. In case the proper officer is of the opinion that on account of any inquiry to be made in the matter or for any other reasons to be recorded in writing, there is likely to be delay in according approval, he shall either on a written request made by the assessee or of his own accord allow such assessee to avail himself of the procedure laid down in rule 9B for provisional assessment of the goods.



(6) In respect of an assessee other than those specified in sub-rule (2), the assessment of the monthly return filed by such assessee under sub-rule (3) of rule 243 may be made by the proper officer without the need for conveying specific approval to the price declaration filed by the assessee. In case the proper officer is of the opinion that on account of any enquiry to be made in the matter or for any other reasons to be recorded in writing, there is likely to be delay in the assessment of the monthly return or the declared price is not acceptable for any reason, he may order that all the past and future assessment under such price declaration shall be provisional. The assessee shall, in such a case, follow the procedure laid down in rule 9B for provisional assessment of the goods. Such assessee shall not remove the goods pending approval of the price declaration unless he has executed, within 14 days of the receipt of an order from the proper officer, a bond in proper form for such amount with security or surety, as the proper officer may specify.

(7) Where the value or the price according to the price declaration filed by the assessee is not acceptable to the proper officer the assessee shall be given an opportunity to put forth his case and be heard in person if he so desires, before the price declaration is modified by the proper officer.

(8) Where the assessee disputes the price declaration approved by the proper officer under sub-rule (2) or sub-rule (6) in respect of any goods, such assessee may, after giving an intimation to that effect to such officer, pay the duty under protest on the basis of the price declaration approved by such officer.

(9) The proper officer may, where he considers it necessary during the course of any inquiry in connection with a price declaration submitted by an assessee—

- (a) require any person to produce or deliver any document or thing relevant to the inquiry; and
- (b) examine any person acquainted with the facts and circumstances of the particulars shown in the price declaration.

(10) If in the declaration filed under sub-rule (1) or approved under sub-rule (2) or sub-rule (6), as the case may be, any alteration becomes necessary for any reason, the assessee shall likewise file a fresh declaration or an amendment of the declaration filed or approved, as the case may be.

(11) Notwithstanding the provisions of sub-rules (1) to (6), the Collector may, having regard to the nature of goods manufactured or the fluctuations of market price of such goods, allow an assessee or a class of assessee to declare the price of goods transacted by the said assessee or assesseees for the particular wholesale consignment on the gate pass and to determine the duty payable on such goods intended to be removed on the basis of the price so declared:

Provided that where the price thus declared on the gate pass does not represent the value as determined under section 4 of the Act, the proper officer may, after such further inquiry, as he may consider necessary, reassess the duty due and thereupon the assessee shall pay the deficiency, if any, by a debit in his account-current or in case of excess payment take credit of the amount paid in excess in the manner laid down in sub-rule (2) of rule 246.



238. Assessee may remove goods in certain cases pending approval by the proper officer of the declaration of classification or price declaration.—An assessee—

- (a) who is licensed for the first time for the manufacture of excisable goods or for the storage of such goods in his warehouse and has filed the declaration of classification or, as the case may be, the price declaration,
- (b) who has manufactured new excisable goods for the first time and has filed the classification or, as the case may be, the price declaration, or
- (c) who desires to revise the price declaration previously approved by the proper officer and where the price declaration so revised,—
  - (i) leads to a value higher than that shown in the previously approved price declaration, or
  - (ii) leads to levy of duty at a rate higher than that shown in the previously approved classification declaration,

may, after he has filed the declaration or, as the case may be, the revised declaration, and pending approval of such declaration by the proper officer, remove such goods on payment of duty on the basis of the declaration or, as the case may be, the revised declaration, and thereupon the duty paid on such goods shall be deemed to be the duty assessed provisionally under rule 9B:

Provided that the provisions of this rule for removal of the goods pending approval of such declaration shall cease if the assessee fails to execute, within 14 days of the first clearance under such declaration, a bond in the proper form for such amount with such security or surety as the proper officer may specify.

*Explanation.*—For the purpose of this rule—

- (i) 'declaration of classification' means the declaration referred to in sub-rule (1) of rule 236; and
- (ii) 'price declaration' means the declaration referred to in sub-rule (1) of rule 237.

239. Assessee to furnish information regarding principal raw material.—

(1) Where the assessee is a manufacturer, he shall if so required by the Collector, furnish to the Deputy Collector of Excise or the Assistant Collector of Excise in respect of each of the excisable goods manufactured or to be manufactured by him, information regarding such raw material as may be specified as principal raw material (see Annexure I) and the quantity of such material required for manufacture of unit quantity of such excisable goods.

(2) If the assessee intends to make any alteration in the information furnished under sub-rule (1), he shall likewise furnish fresh information to the Assistant Collector of Excise or the Deputy Collector of Excise.



240. **Determination of normal production.**—(1) Any officer duly empowered by the Collector in this behalf may determine the quantum of goods in a given period of time in the assessee's factory as normal having regard to the installed capacity of the factory, actual raw material utilisation, labour employed, power consumed and such other relevant factors as he may deem appropriate. The normal quantum of production during a given time so determined by such officer shall form the norm. The assessee shall, if so required by the said officer, be called upon to explain any shortfall in production during any time as compared to the norm. If the shortfall is not accounted for to the satisfaction of the said officer, he may assess the duty due thereon to the best of his judgement, after giving the assessee a reasonable opportunity of being heard.

(2) The officer empowered as aforesaid may revise the norm as determined by him at any time, if after such further inquiry as he may consider necessary, he has reason to believe that any factor affecting the production of the factory has undergone a material change:

Provided that the norm as determined by the officer empowered as aforesaid shall not be revised to the disadvantage of the assessee unless such assessee has been given a reasonable opportunity of being heard.

241. **Assessee to determine the duty due on the goods and to remove them on payment thereof.**—Where the assessee has complied with the provisions of rules 236, 239 and where applicable 237 or 238, he shall himself determine his liability for the duty due on the excisable goods intended to be removed and shall, not except as otherwise expressly provided in these rules, remove such goods unless he has paid the duty so determined.

242. **Assessee to remove goods from the factory or warehouse during the hours fixed by the Collector.**—(1) All goods, whether for home consumption or otherwise, shall be removed from the factory or warehouse, as the case may be, during such hours not exceeding—

- (a) eight hours a day in a case where such goods are removed from the factory which works one shift per day;
- (b) twelve hours a day in a case where such goods are removed from the factory which works more than one shift per day or from the warehouse.

as the Collector may, by general or special order, fix :

Provided that where the assessee desires to remove such goods at any time beyond the hours so fixed, he shall at least three hours before such removal, inform in writing the proper officer about the time at which he intends to remove such goods.

(2) Where the Collector, having regard to the nature of the goods, the mode of removal thereof and other relevant factors, is satisfied that it is necessary or expedient to do so, he may, by order and subject to such conditions as may be specified therein, permit an assessee to remove the goods during any hours of the day.



243. Procedure to be followed by the assessee.—(1) Every assessee shall keep an account-current with the Collector separately for each excisable goods falling under different items of the First Schedule to the Act, in such form and manner as the Collector may require, of the duties payable on the excisable goods. The assessee shall periodically make credit in such account-current, by cash payment into the treasury so as to keep the balances, in such account-current sufficient to cover the duty due on the goods intended to be removed at any time; and every such assessee shall pay the duty determined by him for each consignment by debit to such account-current before removal of the goods:

Provided that—

- (i) the duty due on the goods consumed within the factory in a continuous process may be so paid at the end of the factory day;
- (ii) the Collector may, in circumstances of an exceptional nature, by an order in writing, require an assessee or class of assessee manufacturing or warehousing goods to which provisions of Chapter XV have been made applicable to determine the duty and debit the account-current in such manner as may be specified by him in such order.

(2) Where an assessee keeping an account-current under sub-rule (1) makes an application to the Collector for withdrawing an amount from such account-current, the Collector may, for reasons to be recorded in writing, permit such assessee to withdraw the amount in accordance with such procedure as the Collector may specify in this behalf.

(3) Notwithstanding the provisions of sub-rule (1) of rule 224 but subject to the other provisions of that rule, and the provisions of rule 242, every assessee shall, except as otherwise expressly provided in these rules, forthwith remove the goods on which duty has been determined and paid; every such removal shall take place under a gate pass or gate passes in accordance with the provisions of rule 52-A, and such gate pass or gate passes shall also show the rate and the amount of duty paid on such goods and the time of actual removal of the goods from the factory :

Provided that—

- (i) the gate pass shall be prepared in quadruplicate, the original shall accompany the conveyance, the duplicate to be sent to the proper officer, the triplicate to be sent to the Joint Collector, Audit on the day it is issued and the quadruplicate to be retained in the office for record;
- (ii) a single gate pass may be issued at the end of the factory day to cover removal of goods consumed within the factory in a continuous process;
- (iii) the Collector may, having regard to the nature of the goods manufactured or frequency of removals, permit an assessee or a class of assessee not to enter the rate or the amount of duty or both on the gate passes under which such goods are removed from the factory;



- (iv) in respect of removal of any goods after 6 O'clock in the afternoon on the day preceeding the date appointed for the presentation of the annual or any supplementary budget of the Government by any Bill or Ordinance for the imposition or increase of any duty, the provisions of sub-rule (1) of rule 224 shall apply;
- (v) unless specially exempted by the Collector by order in writing, the assessee shall, before any book of gate passes is brought into use, have each gate pass in such book authenticated by the proper officer in such manner as the Collector may direct;
- (vi) where any correction, other than one relating to the date or the time of removal of the goods or to the description of the goods including the variety of goods, the number and description of packages and the identification marks thereon becomes necessary in any gate pass before removal of the goods, such correction may be made by the assessee provided this is done neatly and over his dated signature in all copies of the gate pass;
- (vii) where the assessee, after he has debited the duty due on the goods in the account-current referred to in sub-rule (1), finds it necessary to cancel any gate pass, he shall send an intimation thereof in writing to the proper officer not later than the working day next following the day on which such gate pass is cancelled, and may thereupon take credit of the duty in that account.

(4) Within seven days after the close of each month every assessee shall, in lieu of the returns specified under rule 54, file with the proper officer in quintuplicate a monthly return in the proper Form showing the quantity of excisable goods manufactured or received under bond during the month, the quantity (if any) used within the factory for the manufacture of another commodity, the quantity removed on payment of duty from the place or premises specified under rule 9 or from the store-room or other place of storage approved by the Collector under rule 47, duty paid on such quantity, particulars of gate passes under which such quantity was removed, the quantity removed without payment of duty for export or otherwise and such other particulars as may be specified elsewhere or as the Collector may, by general or special order, require and where so required by the Collector by written notice, shall submit a similar return in the proper Form showing all the other products manufactured in and issued from the factory during the same month. Every such return in respect of excisable goods shall be accompanied by—

- (a) duplicate copy of each of the gate passes issued,
- (b) original and duplicate receipted treasury challans on which deposits in the account-current were made by payment into the Government treasury,
- (c) original and duplicate copies of the account-current, and
- (d) any other document or documents as the Collector may require;

and if there was no stock, production and removal of excisable goods during the said period, the assessee shall file with the proper officer a nil return, unless otherwise directed by the Collector;



Provided that the Collector may, having regard to the nature, variety and extent of production or manufacture or frequency of removals,—

- (i) fix in relation to any assessee or class of assessees a period shorter than one month for filing the aforesaid return;
- (ii) permit that the aforesaid return may be filed by the assessee within a period not exceeding twenty-one days after the close of each month.

(5) (a) Every assessee shall maintain such accounts, as the Collector may from time to time require or permit subject to such conditions as may be specified by him, of the production, manufacture, storage, delivery or disposal of the goods including the materials received for or consumed in the manufacture of excisable or other goods, along with source of procurement of such materials the goods and materials in stock with him and duty determined and paid by, him.

(b) Unless specially exempted by the Collector by order in writing, all books of accounts maintained under clause (a) shall be sent by the assessee before these are brought into use, for authentication by the proper officer in such manner and at such time as the Collector may direct.

(c) In respect of any assessee, or class of assessees, the Collector may direct that all books of accounts maintained under clause (a), subject to the provisions of clause (b), shall be deemed to be the proper Form for the respective purpose.

(6) Every assessee shall furnish to the proper officer a list in duplicate of all accounts maintained and returns prepared by him whether the same are maintained or prepared in pursuance of these rules or maintained by him for his own purpose in regard to the production, manufacture, storage, delivery, sale or disposal of the goods, including the raw materials.

(7) Every assessee shall, on demand, produce to the Excise Officers, or the audit parties deputed by the Collector or the Comptroller and Auditor-General of Bangladesh,—

- (i) the accounts and returns whether the same are maintained or prepared in pursuance of these rules or not;
- (ii) the cost audit reports, if any, and
- (iii) all bills paid or payable, such as, electricity, gas, water, wages and salaries, raw materials, packaging materials, for the scrutiny of the Officers or audit parties, as the case may be.

(8) Notwithstanding the provisions of sub-rules (1) and (4), an assessee manufacturing excisable goods specified in this behalf by the Board by notification in the official Gazette whose duty liability in the preceding financial year did not exceed one thousand taka, or who being a new assessee does not expect to be liable to pay more than one thousand taka as duty in the relevant financial year may, after informing the proper officer in writing, pay duty in respect of each separate consignment at the time of removal instead of keeping an account-current with the Collector, and may also file the return specified under sub-rule (4) for a quarter within seven days after the close of every quarter instead of filing the monthly return.



**244. Storage of duty-paid goods near the factory premises.**—The Collector may prohibit an assessee from storing excisable goods removed after payment of duty in the manner laid down in rule 243 in any godown or place or premises of storage situated within a distance of one kilometer from the factory or warehouse thereof of such assessee.

**245. Retention or re-entry of duty-paid goods in the factory or warehouse.**—(1) The assessee may, if so permitted by the Collector by an order in writing and subject to such conditions as may be specified therein, retain in, or bring into, his factory or warehouse the goods on which duty has been paid if such goods—

- (a) are required for use in the manufacture of other goods in the factory;
- (b) are required in the factory for construction or repairs or for use as fittings or equipment or for any other purpose for which such goods are normally consumed;
- (c) need to be re-made, refined, re-conditioned, repaired or subjected to any similar process in the factory;
- (d) cannot be transported due to circumstances beyond the assessee's control, such as, the suspension of booking on railways, non-availability of railway wagons or the break-down of carriers; or
- (e) are required for test or for studying designs or method of construction.

(2) The goods retained in, or brought into, a factory or warehouse in accordance with the provisions of sub-rule (1) may, if not subjected to any process amounting to manufacture, be removed from the factory or warehouse without payment of duty subject to such conditions as may be specified by the Collector.

**246. Assessment by proper officer.**—(1) The proper officer shall on the basis of the information contained in the return filed by the assessee under sub-rule (4) of rule 243 and after such further inquiry as he may consider necessary, assess the duty due on the goods removed and complete the assessment memorandum on the return. The duplicate copy of the return so completed shall be sent to the assessee, the triplicate to the Joint Collector, Audit along with the duplicate treasury challan and account-current, and the quadruplicate to the Divisional Officer, the proper officer retaining the original and quintuplicate copies.

(2) The duty determined and paid by the assessee under rule 241 shall be adjusted against the duty assessed by the proper officer under sub-rule (1) and where the duty so assessed is more than the duty determined and paid by the assessee, the assessee shall pay the deficiency by making a debit in the account-current within ten days of the receipt of copy of the return from the proper officer and where such duty is less, the assessee shall take credit in the account-current for the excess on receipt of the assessment order in the copy of the return duly countersigned by the Superintendent of Excise.

**247. Goods cleared for export may be allowed to be returned to the factory.**—(1) The Collector may allow manufactured excisable goods cleared for export under claim for rebate or in bond, but not exported for any reasons, to be



returned to the same factory or any other factory for being re-made, refined, re-conditioned or subjected to other similar process in the factory:

Provided that—

- (i) such goods are returned to the factory within one year of the date of payment of duty or within such further period or periods, not exceeding six months in the aggregate, as the Collector may, on sufficient cause being shown, permit in any particular case;
- (ii) the assessee gives information of the re-entry of each consignment of such excisable goods into the factory to the proper officer in writing within twenty-four hours of such re-entry to enable the proper officer to get the particulars verified of such goods within forty-eight hours of receipt of the information;
- (iii) such goods are stored separately pending being re-made, refined, re-conditioned or subjected to other similar processes in the factory unless otherwise permitted by the Collector by an order in writing and are made available for inspection by the proper officer, if so required by him;
- (iv) a detailed account of the returned goods and the process to which they are subjected after their return to the factory, is kept in the proper form:

Provided further that in relation to the declared excisable goods, for clause (ii) of the first proviso, the following clause shall be substituted, namely:—

“(ii) the assessee gives information of the re-entry of each consignment of such excisable goods into the factory to the proper officer in writing within twenty-four hours of such re-entry.”.

(2) The Collector may also allow manufactured excisable goods cleared for export in bond, but not exported for any reasons to be returned to the same factory for storage purposes:

Provided that—

- (i) the conditions specified under clauses (i) and (ii) of the proviso to sub-rule (1) are observed;
- (ii) such goods are stored separately and made available for inspection by the proper officer, if so required by him;
- (iii) a separate account of the returned goods is kept in the production account.

(3) No refund shall be paid until the processes mentioned in sub-rule (1) have been completed and an account under clause (iv) of that sub-rule has been rendered to the satisfaction of the Collector within six months of the return of the goods of the factory. No refund shall be admissible in respect of duty paid—

- (i) if the amount of duty originally paid or covered by the bond is less than taka one hundred;



- (ii) if the value of goods at the time of their return to the factory is less than the amount of duty paid originally upon them or covered by the bond entered into by the owner under rule 13 at the time of their clearance from the factory;
- (iii) on goods which are disposed of in any manner other than for production of goods of the same class.

(4) The Board may, for reasons to be recorded in writing, relax the provisions of this rule for the purpose of admitting a claim for refund.

248. **Procedure in respect of warehoused goods.**—In relation to such excisable goods as are covered by this Chapter and are notified under rule 139, the provisions of Chapter VII of these rules shall apply subject to the following modifications, namely,—

- (1) for rule 141 the following rule shall be *substituted*, namely:—

“141. **Receipt of goods in warehouse.**—All goods brought for warehousing shall be weighed, measured or gauged and assessed to duty by the licensee himself prior to entry into the warehouse, and the quantity and description of goods, the marks and numbers of the packages, the number and date of the permit, gate pass or certificate and the amount of duty leviable thereon, shall be noted in the warehouse register by the licensee. All goods received into a warehouse shall be kept separate from other goods until such goods have been taken into account by the licensee as aforesaid. The licensee shall inform the proper officer in writing in the proper form regarding receipt of each consignment in the warehouse with in twenty-four hours of its receipt.”;

- (2) for rules 143 and 144 the following rules shall be *substituted*, namely:—

“143. **Owner's power to deal with warehoused goods.**—Subject to such instructions as the Collector may, from time to time, issue in writing in this behalf and after informing the proper officer in writing at least twenty-four hours in advance, any owner of goods lodged in a warehouse may sort, separate, pack or repack the goods and make such alterations therein as may be necessary for the preservation, sale or disposal thereof. After the goods have been so separated and repacked, any refuse or damaged goods remaining after such sorting, packing and repacking shall be sorted separately. The owner shall inform the proper officer in writing the quantity of such refuse or damaged goods and the date on which he proposes to destroy them at least seven days in advance and may destroy or otherwise dispose of such refuse or damaged goods in the manner and in accordance with the conditions as may be specified by the Collector by a general or special order. Thereupon the proper officer may remit the duty on such refuse or damaged goods.

144. **Goods not to be taken out of warehouse except as provided by these rules.**—No goods shall be removed from any warehouse except on payment of duty or, where so permitted by the Board by notification in this behalf, for removal to another warehouse or for export



from Bangladesh and accompanied by a gate pass under rule 52A and on written application prescribed in rule 158 or in rule 243, as the case may be.”;

- (3) in rule 148, for the words “quantity or weight reported by the officer who has assessed the goods” the words “Quantity or weight as recorded by the licensee at the time of warehousing or rewarehousing, shall be substituted;
- (4) for rule 149 the following rule shall be substituted, namely:—

“149. **Destruction of unusable material, waste and other refuse.**—Every owner of the goods stored in a warehouse who wishes to claim immunity from duty in respect of any goods unfit for consumption or manufacture shall inform the proper officer in writing the quantity of such goods and the date on which he proposes to destroy them at least seven days in advance and may destroy or otherwise dispose of such goods with the permission accorded and in the manner and in accordance with such conditions as may be specified by the Collector by a general or special order in writing, or shall show, if so required, to the satisfaction of the proper officer that such goods are being applied to some purpose which render them eligible for remission of duty.”;

- (5) for rule 153, the following rule shall be substituted, namely:—

“153. **Bond for the arrival and rewarehousing.**—(1) When goods are to be removed from one licensed premises to another, the consignor of the goods shall, before the goods are removed, enter into a bond in the proper form with such surety or sufficient security and under such conditions as the Collector approved in a sum equal at least to the duty chargeable on such goods for the due arrival and rewarehousing thereof at the warehouse of destination within such time as the proper officer directs.

(2) Such bond shall be furnished to the Officer-in-charge of the licensed premises of the consignor.

(3) Such bond shall not be discharged until such goods are duly rewarehoused or are otherwise accounted for to the satisfaction of the Officer-in-charge of the licensed premises of the consignor, nor until the full duty due upon any deficiency in such goods not so accounted for has been paid.

(4) For purposes of such a discharge, an essential condition shall be prior receipt by the Officer-in-charge of the licensed premises of the consignor of the original application from the Officer-in-charge of the warehouse of destination with his rewarehousing certificate recorded thereon as hereinafter provided.”;

- (6) after rule 156, the following rules shall be inserted, namely:—

“156A.—**Certificate regarding consignee to be produced.**—Along with his application for the removal of the goods, the consignee shall produce before the proper officer a certificate in the proper form stating the particulars of the Excise Licences held by the consignee and the bonds, if any, executed by him.



**156B. Procedure in respect of excisable goods removed from one factory or a warehouse to another.**—(1) The consignor shall prepare an application for removal of goods from a factory or a warehouse to another warehouse in quadruplicate in the proper form, mentioning clearly that the goods are moving under the bond of the consignor and such other information as the Collector may, by general or special order, require.

(2) The consignor shall also prepare a gate pass in the proper form in respect of the goods proposed to be removed from his factory or warehouse.

(3) The consignor shall send the original, duplicate and triplicate application and original gate pass along with the consignment to the warehouse of destination.

(4) The consignor shall send the quadruplicate application along with copy of the gate pass to the Officer-in-charge of his factory or warehouse within twenty-four hours of the removal of the consignment.

(5) On arrival of the goods at the warehouse of destination, the consignee shall, within twenty-four hours of the arrival of goods verify the same with all the three copies of the application. The consignee shall send the original application to the Officer-in-charge of his warehouse, duplicate to the consignor and retain the triplicate for his record.

(6) The Officer-in-charge of the warehouse of destination shall countersign the application received by him and send it to the Officer-in-charge of the factory or warehouse of removal.

(7) The consignor shall retain the duplicate application duly endorsed by the consignee for his record.

**156C. Failure to receive rewarehousing certificate.**—(1) In case the certificate of rewarehousing is not received back by the consignor within ninety days of the removal of the goods or such extended period as the Collector may allow to an assessee or class of assessees, the consignor shall pay the duty leviable on the consignment by a debit in his account-current:

Provided that where such duty has been paid and proof of rewarehousing is produced by the consignor to the satisfaction of the proper officer, such consignor shall, on making an application to the proper officer, be entitled to a refund of the duty so paid.

(2) If the original application endorsed with the rewarehousing certificate is not received by the Officer-in-charge of the factory or warehouse of removal, or if received, it shows a shortage not explained to the satisfaction of the proper officer, the consignor shall, on demand by the proper officer, pay the duty leviable on such goods within ten days of the notice of demand, and if the duty is not so paid, he shall not be permitted to make fresh removals of any warehoused goods from his factory or warehouse to another warehouse until the duty is paid or until the certificate of rewarehousing is presented to the Officer-in-charge of the factory or warehouse of removal to his satisfaction.”;



(7) for rule 157, the following rule shall be *substituted*, namely:—

“157. Clearance of goods for home consumption.—Any owner of goods warehoused may, at any time within the period during which such goods can be left or are permitted to remain in a warehouse under rule 145, clear the goods for home consumption by paying—

- (a) the duty thereon assessed prior to entry or reassessed under rule 159, and
- (b) all rent, penalties, interest and other charges payable in respect of such goods.

The goods shall then be assessed and cleared in the manner described in rule 241 read with rule 243.”;

(8) for rule 162 the following rule shall be *substituted*, namely:—

“162. Noting removal of goods.—(1) When any goods are taken out of any warehouse, the owner of such goods shall note the fact in the warehouse register.

(2) Every note so made shall specify the quantity and description of the goods, the marks and numbers of the packages, the name of the person removing them, the number and date of application for clearance and gate pass and the amount of duty paid, if any.”;

(8) after rule 162, the following rule shall be *inserted*, namely:—

“162A.—Power to relax conditions.—(1) The Board may, by order in writing, relax any of the provisions of this Chapter in respect of excisable goods specified in the First Schedule to the Act.”.

249. Export under claim for rebate of duty or under bond.—In relation to the excisable goods covered by this Chapter, the provisions of Chapter IX of the rules shall apply subject to the following modifications, namely:—

(1) for rule 185 the following rule shall be *substituted*, namely:—

“185. Examination of goods prior to despatch.—(1) When excisable goods are to be exported under claim for rebate of duty as provided in rule 12 or under bond for their due export as provided in rule 13 the cases or packages in which such goods are packed shall be legibly marked in ink or oil-colour or in such other durable manner as the Collector may, in any particular case allow, with a progressive number commencing with No. 1 for each year and with the owner's name and special mark, if any. The owner shall prepare an application in the proper form in quintuplicate duly signed by him or his authorised agent separately in respect of each consignment. He shall also prepare a gate pass separately in respect of each consignment in the manner provided in rule 52A read with sub-rule (2) of rule 243 indicating prominently therein “GOODS FOR EXPORT”.



(2) Where an owner desires to despatch goods after examination by the proper officer and has paid the appropriate charges determined by the Collector, he shall present the packages to the proper officer at least twenty-four hours before the intended removal of the goods, or within such shorter period as the Collector may, in any particular case, allow together with the application in proper form in quintuplicate duly signed by him or his authorised agent. Thereupon, the proper officer shall, after verifying that the goods are identifiable with those cited in the application, seal each package with the excise seal and endorse all copies of the application in token of such examination and shall return all copies to the owner:

Provided that the payment of the appropriate charges determined by the Collector shall only be required in cases where the examination of goods is to be carried out before ten O'clock in the forenoon or after six O'clock in the afternoon.

(3) Thereafter and in all other cases where no examination by the proper officer is desired, the owner shall file the application in quintuplicate together with the original copy of the gate pass to the proper officer. Such officer shall, after verifying the particulars of the duty paid or payable, record a certificate to that effect on all copies of the application and on the gate pass, returning the original copy of the gate pass and the original and duplicate copies of the application to the owner. The proper officer shall send the triplicate application to the Collector of Customs nearest to the port of export, quadruplicate to his Chief Accounts Officer and retain the quintuplicate for his record.

(4) In the case of goods intended for export by parcel post, the exporter shall affix to the duplicate application sufficient postage stamps to cover the necessary fee per package and shall present the documents, together with the package or packages to which it refers, to the post master at the office of booking.”;

(2) in rule 187, for sub-rule (1) the following sub-rule shall be substituted, namely:—

“(1) On arrival at the place of export, the goods shall be presented together with original and duplicate copies of application to the Custom Officer. The consignment shall be carefully examined and if all the particulars as cited in the application concerning the goods agree in all respects, such Customs Officer shall allow export and then certify on both copies of the application that the goods have been duly exported:

Provided that if packages containing the goods were sealed at the place of despatch with the Excise seal in the manner provided in sub-rule (2) of rule 185, such Custom Officer shall carefully examine and check-weight the packages and, if they correspond with the description given in the application and the Excise seals are intact, shall allow export and shall then certify on both the copies of the application that the goods have been exported.”.



250. **Remission of duty on goods used for special industrial purpose.**—In relation to the excisable goods covered by this Chapter, the provisions of Chapter X of these rules shall apply subject to the following modifications, namely:—

- (1) for rule 195 the following shall be substituted, namely:—

“195. **Disposal of refuse of excisable goods.**—All refuse of excisable goods obtained under rule 192 which may remain after the completion of the industrial process shall be stored separately and the manufacturer shall inform the proper officer in writing the quantity of such refuse and the date on which he proposes to destroy them at least seven days in advance and may destroy or otherwise dispose of such refuse in the manner and in accordance with the conditions as may be specified by the Collector by a general or special order.”

- (2) after rule 196 the following new rules shall be inserted, namely:—

“196A. **Surplus excisable goods.**—If any excisable goods obtained under rule 192 become surplus to the needs of the applicant for any reason, the applicant may, after informing the proper officer in writing at least twenty-four hours in advance—

- (i) clear the goods on payment of duty, the rate of duty and the tariff valuation, if any, applicable to such goods being the rate and valuation, if any, in force on the date of actual removal of the goods from the applicant's premises; or
- (ii) return the goods to the original manufacturer of the goods from whom the applicant had obtained them under bond and every such returned goods shall be added to the non-duty paid stock of the original manufacturer and dealt with accordingly. The applicant shall be accountable for the loss or deficiency, if any, during transport of the goods from the applicant's premises to the place of original manufacturer; or
- (iii) clear the goods for export in the manner provided in rules 12, 13 or 14, as the case may be.

196B. **Transfer of excisable goods.**—The applicant may, after informing the proper officer in writing at least twenty-four hours in advance, despatch the excisable goods obtained under rule 192 to another manufacturer who is eligible to the concession in respect of such goods and to whom a licence has been granted under rule 192 for obtaining such goods.

196C. **Disposal of defective or deamaged excisable goods.**—If any excisable goods obtained under rule 192 are, on receipt, found to be defective or deamaged or unsuitable to the needs of the applicant for any reason, such goods shall be stored separately and the applicant may—

- (a) after informing the proper officer in writing at least twenty-four hours in advance, clear such goods on payment of duty, the rate of duty and the tariff valuation, if any, applicable to such goods being the rate and valuation, if any, in force on the date of actual removal of such goods from the applicant's premises; or



- (b) after informing the proper officer in writing at least seven days in advance the quantity of such goods and the date on which he proposes to destroy them after observing such conditions as may be specified and on obtaining permission from the Collector, destroy such goods where the duty payable thereon has been remitted.

251. **Confiscation and penalty.**—(1) If any manufacturer, producer or licensee of a warehouse—

- (a) removes any excisable goods in contravention of any of the provisions of these rules; or
- (b) does not account for any raw materials imported, purchased or procured by him or any excisable goods manufactured, produced or stored by him; or
- (c) engages in the manufacture, production or storage of any excisable goods without having applied for the licence required under section 6 of the Act or the rules made under Chapter VIII; or
- (d) contravenes any of the provisions of these rules, he shall be liable to a penalty not exceeding ten times the duty involved on the goods in respect of which any contravention of the nature referred to in clause (a), or clause (b) or clause (c) or clause (d) has been committed or two thousand taka, whichever is greater and all materials and goods in respect of which the offence is committed shall be liable to confiscation.

(2) Where—

- (a) in the case of a contravention of the nature referred to in clause (a) or clause (b) or clause (c) or clause (d) of sub-rule (1), the duty leviable on the excisable goods referred to in that sub-rule exceeds taka one lakh, or
- (b) any manufacturer, producer or licensee of a warehouse, whose excisable goods were confiscated under sub-rule (1) and upon whom a penalty was imposed under that sub-rule, contravenes against any of the provisions of clause (a) or clause (b) or clause (c) or clause (d) of sub-rule (1) and the duty leviable on the excisable goods in respect of the contravention for the second or any subsequent occasion exceeds taka ten thousand, then, in a case falling under clause (a) of this sub-rule or in a case falling under clause (b) thereof (whether the contravention under that clause has been committed for the second or any subsequent occasion), the officer adjudging the case under section 33 of the Act may, in addition to the award of confiscation and penalty under sub-rule (1), direct, for reasons to be recorded in writing, the confiscation of any or all of the following belonging to such manufacturer, producer or licensee of a warehouse, namely :—
  - (i) any land, building, plant, machinery, materials, conveyance, animal or any other thing used in connection with the manufacture, production, storage, removal or disposal of such goods; or
  - (ii) any other excisable goods on such land, or in such building or produced or manufactured with such plant, machinery, materials or thing.



## ANNEXURE I

List of excisable commodities under Self-clearance Procedure and name of their principal raw materials for maintenance of account and furnishing of returns.

(See rule 239)

Tariff	Description	Name of important raw Materials.
02-01	Bread and Biscuits	.. Sugar, flour, eggs, shortening Milk, salt, leavening agent and flavouring (important one or two of these items depending upon type of biscuits manufactured).
02-03	Aerated water	.. Crown corks, concentrates, bottles (packing materials).
02-05	Glucose and dextrose	.. Crown starch, potato starch, tapioca starch and cassava starch.
01-03	Tea	.. Green leaf.
02-04(2) (1)	Cigars and cheroots	.. Unmanufactured tobacco.
04-03	Paints and Varnishes:	--
	1. Zinc oxide, red lead and titanium dioxide whole.	Principal starting materials.
	2. Aluminium paste	.. Aluminium powder.
	3. Dry colours, namely, lead chromes and brunswick green	Lead chromate, prussian blue.
	4. Dry distempers/cement based water paints.	Pigment cement.
	5. Oil bound distemper	.. Pigment or oil.
	6. Water pigment finishes for leather.	Pigment and cascade.
	7. Plastic emulsion paint	.. Synthetic resins or emulsion.
	8. Tinting paste (blue)	.. Pigment.
	9. Stuff paints	.. Pigment.
	10. Ready mixed paints	.. Pigment.



Tariff	Description	Name of important raw materials
	11. Dispersed organic pigments ordinarily used for the printing of textiles, whether in the form of powder, paste or in emulsion.	Organic pigment like patho-locyamines.
	12. Varnishes .. ..	Resins.
	13. Bitumen and coaltar blacks	Bitumen.
	14. Nitrocellulose lacquers, clear and pigmented and nitro-cellulose ancillaries in liquid form.	Nitrocellulose.
	15. Nitrocellulose ancillaries in semisolid and pasty form.	Nitrocellulose.
	16. Cellulosic lacquers not .. ..	Cellulose acetate cellulose.
04-11	Sodium Silicate .. ..	Soda ash, soluble glass.
04-12	Glycerine .. ..	Soap spend lye and/or sweet water lye, commercial glycerine (for refining plants).
04-04	Perfumery, Cosmetics and toilet preparations.	Essential oil.
	(i) Talcum and face powder	Soap stone powder.
	(ii) Snow and vanishing cream.	Stearic acid.
	(iii) Cream and cold cream	Liquid paraffin, Lanoline, white vaseline.
	(iv) Shampoo .. ..	Refined vegetable oils.
	(v) Lipstic .. ..	Blended waxes.
	(vi) Hair Lotion .. ..	Liquid paraffin.
	(vii) Pomade .. ..	Vaseline.
	(viii) Perfumed hair oils .. ..	Oils, all sorts, such as castor oil, coconut oil, mineral oil, groundnut oil, til oil.



Tariff	Description	Name of important raw materials
04-04	Tooth paste (including dental cream).	Glycerine, di-calcium phosphate, Calcium carbonate and collapsible tubes.
04-05(1)	Soap	Vegetable non-essential oils or other facts including resin and/or soap stock.
05-01(1)	Artificial or synthetic resins and plastic materials and articles thereof.	Raw-material will differ from resin to resin and Collector may specify any important raw material for each resin in his discretion where he thinks correlation is possible.
04-05(2)	Surface active agents	The chemical compound which is a surface active agent.
04-08	Starch	Raw starch, dextrine/maize tapioca.
05-02(i) (2)	Rubber products-Latex sponge, foam	Rubber latex.
07-01	Paper, all sorts	Chemical wood pulp and/or bamboo bagasse, rans, waste paper straw or any other starting material for making pulp.
08-01	Cotton yarn	Raw cotton, viscose, acetate.
08-02	Cotton fabrics	Cotton yarn.
08-04	Rayon or art silk fabrics	Yarn and/or grey fabrics (for processing units).
08-05	Jute manufactures	Jute.
10-03	M.S. Products	Steel ingots, semi-finished steel soap, pipes-plates, sheets, skelp, strips, flats, billets.
11-01	Electric batteries and parts thereof:	
	(1) Storage batteries	Containers.
	(2) Primary cells	Zinc or aluminium rods or pellets or containers.



Tariff	Description	Name of important raw materials.
	(3) Containers and covers and plates.	Nard rubber sheets, lead ingot and scrap.
11-02	Electric bulbs and flourescent tubes:	
	(i) Bulbs .. ..	Lamp shells, metal caps, tungsten filament wire.
	(ii) Fluorescent tubes ..	Glass tube shells.
	(iii) Miniature bulbs ..	Metal caps.
11-04	Electric fans .. ..	Electric Motors, capacitor, M.S. plates, shells, super-enamelled copper wires.
11-05	Wireless receiving sets, all sorts	Valves or transistors, gang condensers, picture tubes.
11-09	Wires and cables ..	Copper, aluminium wire.
11-10	Mechanically propelled transport vehicles.	Engine blocs and tyres.
04-07	Matches .. ..	Potassium chlorate, shulphur.
02-05	Welding electrodes, all sorts ..	Wire rods or wires of mild steel, stainless steel bronze mica or high manganese steel.



## ANNEXURE II

## Account of raw materials, components, energy and labour charges

(See rule 243)

Name and address of the factory.....

Description of raw material/components/energy consumed/labour charges paid.....

Date	Opening balance of raw materials and components.	Quantity of raw materials and components received.	Total of columns 2 and 3.	Quantity used of raw materials and components in the manufacture of—		Quantity of raw materials and components otherwise disposed of—	
				Excisable goods.	Other goods.	Nature of disposal.	Quantity.
1	2	3	4	5	6	7	8

Quality of raw materials and components wasted or destroyed.	Closing balance.	Quantity of excisable goods manufactured.	Quantity of other goods manufactured.	Energy consumed and labour charges paid.	Remarks.
9	10	11	12	13	14

Signature of the assessee or his authorised agent.

15

Total for the month

## NOTES:

1. Separate opening should be provided in respect of each raw materials/component.
2. If any raw material/component is used for more than one excisable goods (falling under different tariff items) or other goods manufactured, quantity used for each of such goods should be shown separately along with description of such goods by suitably sub-dividing columns 5 and 6.
3. Columns 11, 12 and 13 need not be filled in daily; only the monthly figures may be shown against "Total for the month".



ANNEXURE III

Account-Current for the month of ..... 19 .  
( See rule 243 )

Name of the factory with address and Licence No.(s)

M/S.....

Address.....

Type and No. of Licence.....

Account-Current No.....

Name of excisable commodity.....

ORIGINAL/  
DUPLICATE/  
TRIPLICATE

.....Collectorate

.....Division

.....Range.

Date and Sl. No. of Entry.	Opening balance.	Particulars of Credit/Debit document.	Cess on commodities or goods.		Other receipts						Signature of the assessee or Agent.		
			No. and Date	Description of documents with name and Branch of the Bank/Treasury.	A		B		C				
					Credit	Debit	Balance	Credit	Debit	Balance		Credit	Debit
1	(i)	2(ii)	3	3	3	4	4	4	5	5	5	6	
			(i)	(ii)	(iii)	(i)	(ii)	(ii)	(i)	(ii)	(iii)		



**NOTES:**

1. This account should be prepared in triplicate using indelible pencil and double sided carbon. The original and duplicate copies should be detached and sent to the Excise Office In-charge along with the Return R.T. 11-A.
2. No. and date of Gate Pass against which debit is raised in this account should be shown in Cols. 2(ii) and 2(iii). Where consolidated debit entry is permitted to be made at the end of the day, number of Gate Passes may be recorded as from  
to.
3. Licensees may exclude from their accounts those of the columns 3 to 5 which are inapplicable.
4. The closing balance in the last month's account-current should be brought forward and shown in the column for credit against the entry "balance BF", which should be verified by the C.A.O./A.C.(Accis)/DC with the closing balance in the last month's account-current.



ANNEXURE IV

Declaration of stock, etc, on Pre-Budget Day by a manufacturer working under Self-Clearance Procedure.

(See rule 243)

1. Name of Licensee
2. L-4 Licence No.
3. Goods

I/We hereby declare that the Serial Number of last gate pass(es) in form G.P. 1/G.P.2 issued by me/us and the balance in hand of the excisable goods manufactured by me/us on\* (date) was/were as under:—

Name of goods with Tariff Item No. Serial No. 1 as G.P.1./G.P.2  
Closing balance of excisable goods in stock  
as per R.G. 1.

Certified that the particulars given above are correct.

Place :

*Signature of the assessee or his  
authorised agent.*

Date :

By midnight prior to the presentation of annual/supplementar  
the Government.

Handed over to Superintendent/A.C./D.C. of Excise on

## ANNEXURE V

Account of duty-paid goods retained in the factory premises for use in the factory.

(See rule 245)

Name of factory:

Address:

Licence No. :

Description of goods :

Date	Opening balance	Receipts		Total	Issues	Closing balance	Remarks
		No. and date of document(s).	Quantity				
1	2	3	4	5	6	7	8

Signature of the assessee or his authorised agent.



## ANNEXURE VI

Account of duty-paid goods received for reprocessing and repairs  
(See rules 245 and 247)

Name and address of the factory.....

Licence No.....

## Receipts

Date of entry.	From whom received.	Description of goods.	Brand name with identifying mark or number, if any.
1	2	3	4

Quantity received	Signature of the assessee or his authorised agent.
5	6

Quantity recovered after reprocessing	Details of reprocessing/repairs		Date
	Description of excisable components used, if any.	Amount of duty paid on the components with No. and date of gate pass.	
7	8	9	10

## Issues

No. and date of gate pass.	Quantity	Remarks	Signature of the assessee or his agent.
11	12	13	14

## ANNEXURE VII

ORIGINAL/  
DUPLICATE/  
TRIPLICATE

## Application for rebate of duty on excisable goods exported by sea/air/land

(see rule 249)

To

The Collector of Customs and Excise,.....

I have exported the undermentioned quantity and variety of .....  
and produce, as evidence of payment of duty thereon, the attached A.R. 4-A  
No.....dated.....

A copy of the relevant Bill of Lading/Shipping Bill/Airway Bill is also attached.  
I would request that the rebate of duty to the extent admissible to me may  
kindly be granted.

## Particulars of documents attached

- (i) A.R.-4-A No. and date.
- (ii) Name of collectorate/Division/Circle from which the goods were originally removed after payment of duty.
- (iii) Name of factory and place.
- (iv) Factory's licence No.
- (v) Name of person or firm who cleared the goods on payment of duty.
- (vi) Gate Pass No. and Date.
- (vii) Tariff classification.
- (viii) Value of goods (if assessed *ad valorem* or on retail price).
- (ix) Rate of duty.
- (x) Amount of duty paid.
- (xi) Account-Current No. and No. of debit entry and date under which duty was debited.
- (xii) No. and date of Bill of Lading/Shipping Bill/Airway Bill.
- (xiii) Weight of quantity exported.
- (xiv) Name of conveyance on which the goods were exported.
- (xv) Date of shipment.

I certify that the aforesaid particulars are correct, and I am the rightful claimant to the rebate of duty of Taka.....(Taka.....) and the claim for rebate of duty debited in Account-Current, *vide* Gate Passes No..... dated.....be treated as discharged.

Date.....

Signature and full address of the  
Claimant.



## II

Refund Order No.....Dated.....

The claim of Messrs.....has been scrutinised with A.R.-4-A(s) No. Taka.....(Taka.....) is sanctioned. A suitable remark has been endorsed on the copy of the A.R. 4-A produced by the claimant as well as on the other copies.

Dated.....

*Collector.*

## III

Office of the Collector, Customs and Excise,.....

Forwarded to :

(i) The Chief Accounts Officer of Excise.....for information and necessary action. The duplicate and triplicate copies of Form A.R. 4-A are attached.

(ii) Messrs.....

Dated.....

*Collector*

## IV

Passed for payment of Taka.....(Taka.....). The amount is adjustable under Head "107—Excise Duties—Deduct Refunds."

Dated.....

*Chief Accounts Officer, Excise.*

## V

Cheque No.....dated.....issued in favour of Messrs for Taka.....(Taka.....).

Dated.....

*Chief Accounts Officer, Excise.*

## VI

Received Cheque No.....dated.....for Taka.....

(Taka.....)

Dated.....

*Signature of the claimant.*

Verified with entry o.....N.....dated.....in Account-Current and/or T. C. No. dated.....and certified that the refund has been noted against the original credit.

*Chief Accounts Officer  
(Collectorate of origin);"*

(2) in Appendix-1, under the heading "FORMS"—

(a) under the sub-heading "Declaration", after Excise Series No. 2 in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely :—

"2-A of receipt of excisable goods.	247, 248	D—3
2-AA of classification of excisable goods produced or manufactured and intended to be removed by the assessee.	236	D—4
2-AAA of value or price of excisable goods produced, manufactured or warehoused and other goods produced or manufactured and intended to be removed by the assessee.	237	D—5";

(b) under the sub-heading Bonds, after Excise Series No. 32-B in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely :—

"32-C (with surety) for provisional assessment of goods to excise duty.	9—B	B. 10 (Sur)
32-D (with security) for provisional assessment of goods to excise duty.	9-B	B. 10 (Sec)
32-E General Bond (with surety) for provisional assessment of goods to excise duty.	9-B	B. 11 (Gen.sur)
32-F General Bond (with security) for provisional assessment of goods to excise duty.	9-B	B. 12 (Gen.sec)";

(c) after Excise Series No. 59 in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely :—

"59-A of excisable goods from one bonded warehouse to another.	248	A. R. 3-A";
--	-----	----------------

(d) after Excise Series No. 60 in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely :—

"60-A of excisable goods for export by sea/land/post under chapter XV.	237	A. R. 4-A";
--	-----	----------------



- (e) for Excise Series Nos. 65-A and 65-AA in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *substituted* namely:—

“65-A Gate pass for clearance of excisable goods from a factory or warehouse on payment or duty. 52-A and G.P. 1 243

65-AA Gate pass for clearance of excisable goods from a factory or warehouse without payment of duty. 52-A and G.P. 2” ; 243

- (f) in Excise Series No. 71, in column 3, *after* the figure “55” the word and figure “and 243” shall be *added* ;

- (g) *after* Excise Series No. 79-A in column 1, and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely :—

“79-AA Monthly/Periodic return of excisable goods manufactured and issued by assessee working under Chapter XV. 243

R. T.  
11-A” ;

- (3) in the FORMS,—

- (a) *after* the FORM D-2 the following new FORMS shall be *inserted*, namely :—

“Excise Series No. 2-A.

FORM D-3

ORIGINAL  
DUPLICATE  
TRIPLICATE

Declaration of receipt of excisable goods

Printed Serial No. ....

(See rules 247 and 248)

To

The Inspector of Excise,

.....

I/We hereby declare that the undermentioned consignment of excisable goods has been received by me/us at my/our licensed premises on ..... 19..... at ..... hours :

(i) for being re-made, repaired or reconditioned under rule 247,

(ii) in bond.

Name, address and Licence No. of consignor.	No. and date of gate pass duty-paid/ non-duty-paid.	Description and variety of goods.	Quantity as shown in gate pass.	Shortage detected on receipt, if any.

2. I/We declare—

- (i) that the goods received are identifiable with the description given in the gate pass to my/our entire satisfaction;
- (ii) that the majority of the unit to smallest packages meant for retail sale or for remaking, refining, reconditioning or to be subjected to any other similar process, as the case may be, are intact and unopened, and in the case of opened packages, the goods are identified to my/our satisfaction on the basis of marking on the individual articles or containers and/or other collateral evidence, if any;
- (iii) that the defect or deterioration resulted from defect in manufacture or storage or due to some accident while in transit and that the goods have not been made use of in any manner except for trial purpose; and
- (iv) that I/We have entered the particulars of the consignment so received in my/our relevant stock register.

Place .....

Date .....

.....  
*Signature of licensee or his  
 authorised agent.*





7.....Serial No. of Classification declaration of .....  
 .....particulars of other goods produced or manufactured and intended  
 to be removed by the assessee

No.	Full description of goods showing the detailed specifications, brand/model.	Remarks.

Declaration

Verified

I/We declare the particulars to be true

*Signature of the assessee or of his  
 authorised agent (Rubber Stamp).*

*Signature and stamp of the  
 Excise Officer-in-charge.*



## MEMORANDUM OF APPROVAL BY PROPER OFFICER

(Strike out the portions which are not applicable)

1. Tariff classification and rate of duty leviable in respect of goods mentioned at Serial No. .... to ..... of item 3 above is approved until further orders. Tariff classification and rate of duty leviable in respect of goods at Serial No. .... to ..... of item 3 above as claimed by the assessee is not approved. Their Tariff classification (s) and rate of duty shall be as under, until further orders.

2. Tariff classification and rate of duty in respect of goods described against serial No. .... to ..... of item 3 above is approved provisionally. Assessments of these goods shall be made by the Excise Officer-in-charge provisionally under rule 9-B of the Excises and Salt Rules, 1944.

3. All goods described against S. No. .... to ..... of item No. 7 shall be treated as non-excisable until further orders. Goods described against S. No. (s) .... to ..... of item No. 7 which have been claimed by the assessee as non-excisable goods are excisable. Tariff classification and rate of duty leviable in respect of these goods shall be as under, until further orders.

Place .....

Date .....

*Signature and Stamp of Deputy  
Collector/Assistant Collector of  
Excise.*

## INSTRUCTIONS

## NOTE:

1. A running serial number of each classification declaration received by the assessment circle during a financial year shall be assigned irrespective of commodity or manufacturer.
2. All products included in the first classification declaration filed by a manufacturer shall bear a running serial number. While filing an amendment to the first classification declaration only the charged particulars against the affected product (s) giving the original serial number (s) assigned in the first classification declaration shall be incorporated. The particulars of the remaining items where there is no change shall not be included in the amending list, unless a new list including all products, if filed, whether the serial No. (s) of the product(s) shall be the same as given in the earlier list except for new products. In case of addition of new products the new products will bear serial number in continuation of the last serial No. allotted to the products in the classification declaration effective at the time of filing of the additions. Where product has ceased to be manufactured the serial No. already assigned in the first classification declaration shall not be allotted to any other product.
3. Classification declaration as approved by the proper officer shall be effective from the date from which the first clearance of the excisable goods covered by the list takes place or the date of the classification declaration, whichever is earlier.
4. If the assessee has any difficulty in filling columns 5 and 6, he may leave them blank. These will then be filled up by the Excise Officers. ve



## Excise Series No. 2-AA

## FORM D-5

Declaration of value or price of excisable goods produced, manufactured or warehoused and other goods produced or manufactured and intended to be removed by the assessee.

(see rule 237)

- Range ..... 1. Serial number of the declaration of value (to be allotted by the receiving range/circle)
- Circle .....
- Division ..... 2. Serial number of the earlier declaration of value if this is not a fresh declaration.....(to be indicated by the receiving range/circle).
- Collectorate .....

1. Name and address of the assessee .. . . . .
2. Location of the factory/warehouse.....
3. Number of workers working in the factory.....
4. Whether the factory is power operated or not.....
5. Excise Licence Number.....  
Serial No. of declaration of value or retail price.
6. Particulars of all excisable goods produced, manufactured, warehoused (including wholly exempted goods)

Sl. No.	Full description of each item of the goods produced, manufactured, warehoused including specification (e.g. size, number of counts, horse power, sort No. etc.) as the case may be, together with the description as would appear in the invoice.	Tariff Item No. and sub-item No. of the First Schedule to the Excises and Salt Act, 1944, under which goods fall.	Unit of assessment.	Assessable value or assessable retail price for unit of assessment.
1	2	3	4	5

Value or retail price inclusive of duty.	Rate of duty.	Whether sold direct, through distributor, agent or otherwise (please give details).	Whether there are more than one value or price. If yes, please quote all the values with details.
5A	6	7	8

7. ....Serial No. of declaration of value or retail price particulars of other goods produced or manufactured and intended to be removed by the assessee.

No. Full description of goods showing the detailed specifications, brand/model.	Remarks.
---	----------

Declaration

Verified

I/We declare the particulars to be true and correct.

*Signature of the assessee or of his authorized agent (Rubber stamp).*

(To be filled in case of prior approval only)

8. Remarks, if any, by the proper officer of Excise.

*Signature and stamp of the Deputy/Assistant Collector of Excise."*



(b) after FORM B-9, the following new FORMS shall be inserted, namely:—

“Excise Series No. 32-C.

FORM B. 10 (Surety)

(see rule 9-B)

(Delete the words and letters not applicable)

I/We.....of.....  
 hereinafter called the obligor (s) and.....of (hereinafter called the surety) are jointly and severally bound to the President of Bangladesh in the sum of Taka.....(Taka.....) to be paid to the Government for which payment we jointly and severally bound ourselves and our respective legal representatives.

Whereas final assessment of excise duty of.....(here enter quantity) of .....(hereinafter called the “goods”) manufactured/cured/warehoused at.....by the obligor(s) could not be made for want of full information as regards value/description/quality or of proof therefor, or for the non-completion of the chemical or other tests in respect therefor;

And whereas the obligor(s) desires/desire that the Government should make provisional assessment of excise duty of the said goods pending final assessment as per provisions contained in rule 9-B of the Excises and Salt Rules, 1944;

Now, the condition of this bond is that if the said obligor (s) shall observe all the provisions of the Excises and Salt Act, 1944, and the rules made thereunder so far as they relate to such provisional assessments;

And if the said obligor (s) shall furnish the said information or the said proof within such period as may be fixed by the proper officer;

And if all dues, whether excise duty or other lawful charges which shall be demandable in respect of such goods on the basis of the value, description or quality (as ascertained) after final assessment by the proper officer (be duly paid into the treasury to the account of the Collector) within ten days of the date of demand thereof being made in writing by such officer;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition the same shall be in full force.

I/We declare that this bond is given under the orders of the Government of the People's Republic of Bangladesh for the performance of an act in which the public are interested.

Place ..... Address (1) Signature(s) of obligor(s)

Date ..... Address (2) Occupation (1)  
Occupation (2)

Witnesses (1)

Witnesses (2)

*Signature of surety*

Place .....

Date .....

Witness (1) Address (1) Occupation (1)

Witness (2) Address (2) Occupation (2)

Accepted by me this.....day of.....19.....  
.....of Excise,

(for and on behalf of the  
President of the People's Republic of  
Bangladesh).

Excise Series No. 32-D.

**FORM B-10 (Security)**

(see rule 9-B)

(Delete the words and letters not applicable)

I/We.....of.....(hereinafter called the obligor(s) am/are jointly and severally bound to the President of Bangladesh in the sum of Taka.....(Taka.....to be paid to the Government for which payment I/We jointly and severally bind myself/ourselves and my/our legal representatives.

Whereas final assessment of excise duty of.....(here enter quantity) of.....(hereinafter called the "goods") manufactured/cured/warehoused at .....by the obligor (s) could not be made for want of full information as regards value/description/quality of or of proof therefor, or for the non-completion of the chemical or other tests in respect therefor ;

And whereas the obligor (s) desires/desire that the Government should make provisional assessment of excise duty of the said goods pending final assessment as per provisions contained in rule 9-B of the Excises and Salt Rules, 1944;



And whereas the Collector has required the obligor (s) to deposit as guarantee for the amount of this bond the sum of .....Taka in cash (the securities hereinafter mentioned of a total face value of Taka.....endorsed in favour of the President of Bangladesh and accepted on his behalf by the Collector/Joint Collector/Deputy Collector/Assistant Collector/Superintendent of Excise;

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Collector/Joint Collector/Deputy Collector/Assistant Collector/Superintendent the cash/securities as aforementioned ;

Now, the conditions of this bond is that if the said obligor(s) shall observe all the provisions of the Excises and Salt Act, 1944 and the rules made thereunder so far as they relate to such provisional assessments;

And if the said obligor(s) shall furnish the said information or the said proof within such period as may be fixed by the proper officer;

And if all dues, whether excise duty or other lawfull charges which shall be demandable in respect of such goods on the basis of the value, description or quality (as ascertained) by the proper officer be duly paid into the treasury to the account of the Collector within ten days of the date of demand thereof being made in writing by such officer;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition the same shall be full force;

And the President shall, at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or both.

I/We declare that this bond is given under the orders of the Government of the People's Republic of Bangladesh for the performance of an act in which the public are interested.

Place..... Sinnature (s) of obligor (s)

Date.....

Witness (1) Address (1) Occupation (1)

Witness (2) Address (2) Occupation (2)

Accepted by me this

day of 19

.....of Excise.

(for and on behalf of the  
President of the People's Republic of  
Bangladesh).

Excise Series No. 32-E

Range

Circle

FORM B-11 (Gen Sur.)

**General Bond (with surety) for provisional assessment of goods to excise duty.**

(See rule 9-B)

*(Delete the words and letters not applicable)*

I/We of hereinafter called the obligor(s) and of hereinafter called the surety are jointly and severally bound to the President of Bangladesh in the sum of Taka.....(Taka.....) to be paid to the Government for which payment we jointly and severally bind ourselves and our respective legal representatives.

Whereas final assessment of excise duty of.....(hereinafter called the "goods") manufactured/cured/warehoused at by the obligors from time to time could not be made for want of full information as regards value description/quality or of proof therefor or for the non-completion of the chemical or other tests in respect thereof or otherwise ;

And whereas the obligor(s) desires/desire that the Government should make provisional assessment of excise duty of the said goods pending final assessment as per provision contained in rule 9-B of the Excises and Salt Rules, 1944;

Now, this condition of the bond is that if the said obligor(s) shall observe all the provisions of the Excises and Salt Act, 1944 and the rules made thereunder so far as they relate to such provisional assessment;

And if the said obligor(s) shall furnish the said information or the said proof within such period as may be fixed by the proper officer;

And if all dues, whether excise duty or other lawful charges which shall be demandable in respect of such goods on the basis of the value, description or quality as ascertained after final assessment by the proper officer, be duly paid into the treasury to the account of the Collector within ten days of the date of demand thereof being made in writing by such officer ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition the same shall be in full force.



I/We declare that this bond is given under the order of Government of the People's Republic of Bangladesh for the performance of an act in which the public are interested.

Place :

Date :

		Signature(s) of obligor(s).
Witness (1)	Address (1)	Occupation (1)
Witness (2)	Address (2)	Occupation (2)
		Signature(s) of surety (ies).

Place :

Date :

Witnesses (1)	Address (1)	Occupation (1)
Witnesses (2)	Address (2)	Occupation (2)
Accepted by me this	day of	19

of Excise.

(for and on behalf of the President of the People's Republic of Bangladesh)";

Excise Series No. 32-F

Range

Circle

FORM B-12 (Gen. Sec.)

General Bond (with security) for provisional assessment of goods to excise duty.

(see rule 9-B)

(Delete the words and letters not applicable)

I/We of (hereinafter called the obligor(s)) am/are jointly and severally bound to the President of Bangladesh in the sum of Taka..... (taka.....) to be paid to the Government for which payment I/We jointly and severally bind myself/ourselves and my/our legal representatives.

Whereas final assessment of excise duty of (hereinafter called the "goods") manufactured/cured/warehoused at by the obligor(s) from time to time could not be made for want of full information as regards value/description/quality or of proof therefor or for the non-completion of the chemical or other tests in respect thereof or otherwise ;

And whereas the obligor(s) desires/desire that the Government should make provisional assessment of excise duty of the said goods pending final assessment as per provisions contained in rule 9-B of the Excises and Salt Rules, 1944 ;

And whereas the Collector has required the obligor(s) to deposit as guarantee for the amount of this bond the sum of Taka .....(Taka.....) in cash (the securities hereinafter mentioned of a total face value of Taka.....) endorsed in favour of the President of Bangladesh and accepted on his behalf by the Collector, Deputy Collector, Assistant Collector or Superintendent of Excise ;

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Collector/Deputy Collector/Assistant Collector/Superintendent the cash/securities as aforementioned ;

Now, the condition of this bond is that if the said obligor(s) shall observe all the provisions of the Excises and Salt Act, 1944, and the rules made thereunder so far as they relate to such provisional assessments;

And the said obligor(s) shall furnish the said information or the said proof within such period as may be fixed by the proper officer;

And if all dues, whether excise duty or other lawful charges which shall be demandable in respect of such goods on the basis of the value, description or quality as ascertained after final assessment by the proper officer be duly paid into the treasury to the account of the Collector within ten days of the date of demand thereof being made in writing by such officer ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition the same shall be in full force.

And the President shall, at his option, be competent to make good all the loss and damage either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of Government of the People's Republic of Bangladesh for the performance of an act in which the public are interested.

Place : Signatruce of obligor(s)

Date :

Witness (1) Address (1) Occupation (1)

Witness (2) Address (2) Occupation (2)

Accepted by me this , day of 19 .

of Excise

(for and on behalf of the President  
of the People's Republic of  
Bangladesh)."



(c) after the FORM A.R. 3, the following new FORM shall be inserted, namely :—

“Excise Series No. 59-A.

ORIGINAL  
DUPLICATE  
TRIPLICATE

FORM A.R. 3-A.

Application for removal of excisable goods from factory or a bonded warehouse to another warehouse.

Range.....

Circle.....

Division.....

(see rule 248)

I/We holder (s) of Excise Licence No.....in Form.....  
have undertaken to remove the undermentioned goods from the factory/warehouse at.....in Range.....  
Circle/Division.....of Mr./Messrs.....  
.....holders of Excise Licence No.....  
in form.....

Number and date of entry in warehouse register.	Description of goods,	No. and description of Packages.	Gross weight of packages.	Marks and number on packages.	Quantity of goods.
1	2	3	4	5	6

Date of first warehousing	Value	Duty		No. and date of gate pass (es) for removal of goods.	Manager of Transport.	Remarks.
		Rate	Amount			
7	8	9	10	11	12	13

2. I/We have executed a bond in Form B-5 (Sur) or (Sec)/B-5 (Gen. Sur. or (Gen. Sec.)/B-12 (Gen. Sur.) or (Gen. Sec.)-bearing No.....) dated.....for Taka.....(Attached in original).

I/We hereby declare the above particulars to be true.

*Signature of consignor (s) or his/ their authorised agent.*

Place :

Date :

Certificate of re-warehousing by the consignee  
(on Original and Duplicate)

I/We hereby certify that the consignment arrived at ..... on.....that the goods conform in all respects to the description given overleaf except for the following discrepancies, and that they have been re-warehoused under Entry No.....in Part I of our Warehouse Register in Form W.R.G.-2.

Particulars of discrepancies

No. and description of packages not received.	Quantity short received.	Duty payable on the shortage.	Remarks.
1	2	3	4

*Signature of consignee(s) or his/ their authorised agent.”;*

Place :

Date :



(d) after the FORM A.R.-4 the following new FORM shall be inserted, namely :—

Range .....	<u>ORIGINAL</u>
	<u>DUPLICATE</u>
Circle .....	<u>TRIPLICATE</u>
	<u>QUADRUPPLICATE</u>
Division .....	<u>QUINTUPLICATE</u>

Excise Series No. 60-A.

FORM A.R. 4-A

Application for removal of excisable goods for export by sea/post/land/Air.

(see rule 237)

To

.....of Excise,

.....

I/We .....of.....propose to export the undermentioned consignment to.....(country of [destination], by sea/land/Air under parcel post).

Claim for rebate  
bond

Particulars of manufacturer of goods and his L-4 No.	No. and description of packages.	Gross weight.	Marks and Nos. on packages.	Weight or quantity of goods.
1	2	3	4	5

Description of goods.	Value	Duty		No. and date of gate pass(es) under which duty was paid or number and date of bond executed under rule 13.
		Rate	Amount	
6	7	8	9	10
	Taka	Taka	Taka	

Amount of rebate claimed.	Number and date of railway receipts if any.	Remarks.
11	12	13
Taka		

I/We hereby declare that the above particulars are true.

*Signature of owner or his authorised agent.*

*Place* .....

*Date* .....

(On all copies)

1. Certified that duty has been paid on the goods described hereinabove by debit entry in the Personal Ledger Account against Gate Pass(es) No..... dated..... that the owner has entered into a bond under rule 13.

*Inspector of Excise  
Countersigned  
Superintendent of Excise  
Circle.*

*Place* .....

*Date* .....



(On original and duplicate)

2. Certified that I have examined the consignment described hereinabove and that I have satisfied myself that the particulars stated in the description are specified except for the shortage mentioned below.

3. Certified that the consignment was shipped under my supervision under shipping bill No.....dated.....(For exports by sea) S.S..... which left for.....on the.....day of.....19.....

4. Certified that the abovementioned consignment has been duly identified and has passed the frontier to day (For Exports by land). at..... in its original condition.

*Signature of Customs Officer.*

*Place*.....

*Date*.....

(On duplicate only)

5. Certified that the goods described hereinabove have not been re-landed and are not intended to be re-landed at any port in Bangladesh.

*Signature of exporter.*

*Place*.....

*Date*.....

6. Certified that the consignment described above has been despatched by foreign post to.....on.....day of.....19.....

(Export by post)

*Signature of Postmaster  
Post Office.*

*Place*.....

*Date*.....

Refund Order No.....dated.....

7. Rebate of Taka.....(Taka.....) sanctioned.

*Collector of Excise.*

*Place*.....

*Date*.....

8. Certified that I have this day paid the sum of Taka.....(Taka.....)  
to.....through cheque No.....dated.....

Place.....

Date..... Chief Accounts Officer, Excise.

Notes— (i) Delete the entries not applicable.

(ii) Where additional special excise duty is also leviable, separate entries must be made on different horizontal lines for basic, additional and special excise duties in columns 8, 9 and 10, and the amount totalled.” ;

(e) for FORM G.P.-1 and FORM T.P.-3 Salt the following new FORM G.P.-1 and G.P.-2, respectively, shall be substituted, namely:—

“Excise Series No. 65-A

Range.....

Circle .....

Division .....

Original for Carrier, Duplicate for Excise Office and Triplicate Office copy.

G.P. I

Gate Pass for removal of excisable goods from a factory or warehouse on Payment of duty.

(see rules 52-A and 243)

Date of Removal..... Time of Removal.....

Name, address and Licence No. (in figures and words)

of factory.....

Name of excisable commodity.....

Tariff item and sub-item No.....



No. and date of notification under which any concessional rates of duty is claimed :

Serial No.	Variety of goods.	No. and description of packages.	Identification marks and serial No. of the goods.	Average contents per package.	Total quantity.	Total assessable value or Tariff value.	Rate of duty.	Total duty paid.
1	2	3	4	5	6	7	8	9
1.								
2.								
3.								
4.								
	Total							

Serial No. and date or debit entry for duty in P.L.A.

Name and address of consignee

Manner of transport :

If by motor vehicle, its Registration No.

If by rail, name of booking station.

If by rail, name of receiving station.

Certified that the particulars given above are correct.

Place.....

Date and time of preparation of G.P.I.

*Signature of the Licensee or his authorised agent.*

“Excise Series No. 65-AA

Range .....

Circle .....

Division .....

Original for Carrier, Duplicate for Excise office and Triplicate Office Copy.

G. P. 2

Gate pass for removal of excisable goods from factory or warehouse without payment of duty.

(see rules 52-A and 243)

Date of Removal.....

Time of Revoyal

Name, address and Licence

(in figures and words)

No. of factory.....

Name of excisable commodity.....

Tariff item and sub-item No.....

No. and date of notification under which any concessional rates of duty is claimed :—

Serial No.	Variety of goods	No. and description of packages.	Identification marks and serial No. of the goods.	Average contents per package.	Total quantity.	Total assessable value or Tariff value.	Rate of duty.	Total duty payable.
1	2	3	4	5	6	7	8	9
1.								
2.								
3.								
4.								

Total



Name and address of consignee.....

Manner of Transport

If by motor vehicle, its Registration No.

If by rail, name of booking station.....

If by rail, name of receiving station.....

Certified that the particulars given above are correct.

Place.....

Date and time of preparation of G.P.I.

*Signature of the licensee or his  
authorised agent.”;*

(f) after the FORM R.T.-11 the following new FORM shall be inserted, namely :—

“Excise Series No. 79-AA.

FORM R.T. 11-A

Monthly/Periodical Return of excisable goods manufactured/received in bond and issued by assessee working under Chapter XV.

(see rule 243)

ORIGINAL  
DUPLICATE  
TRIPLICATE  
QUADRUPLICATE  
QUINTUPLICATE

Range ..... Circle ..... Year .....  
 Division ..... Month/Period .....  
 Collectorate..... Name of commodity.....  
 Name and address of the assessee.....  
 Location of factory/warehouse.....  
 Excise Licence No.....  
 Annual production capacity (on the basis of sanctioned installed capacity, etc.)  
 .....



Serial No.	Full description of goods.	Tariff item No. with sub-item.	Unit of quantity.	Opening balance quantity.	Quantity Manufactured during the month/period.
1	2	3	4	5	6

Serial No.	Quantity received in bond during the month/period.	Duty paid quantity received into the factory for remaking etc. (rules 245 and 247).	Total of columns 5, 6, 7(a) and 7(b).	Quantity removed on payment of duty for home consumption.	
				Outside the factory.	Within the factory.
1	7(a)	7(b)	8	9(i)	9(ii)

Serial No.	Quantity cleared from the factory on payment of duty.		Quantity cleared without payment of duty.		
	For export under claim for rebate of duty.	Total of columns 9(i) to 9(iii).	Under AR-3A (rule 248).	Under A.R. 4/A.R. 4-A (rule 249).	For destruction.
1	9(iii)	9(iv)	10(i)	10(ii)	10(iii)

Serial No.	Quantity cleared without payment of duty.		Total clearance columns 9(iv) plus 10(v).	Closing Balance.	Under section 4 of the Act.	Value of goods removed on payment of duty under tariff value.	
	For other purposes.	Total of columns 10(i) to 10(iv)				Tariff value.	Invoice value.
1	10(iv)	10(v)	11	12	13(i)	13(ii)	13(iii)

Serial No.	Rate of duty.	Amount duty paid.	Serial No. of Gate pass (es) enclosed.	Remarks.
1	14	15	16	17



.....Commodity .....Month/Period .....

Monthly Abstract of Account-Current

Description.	Account-Current	
	Duty	Cess
1	2	3
(i) Opening balance at the beginning of the month/period,		
(ii) Deposit by direct cash/cheque		
(iii) Total		
(iv) Debits during the month/period		
(v) Closing balance		

I/We declare that I/We have compared the above particulars with the records and books of my/our factory/warehouse and that the same are correctly stated.

Place.....

Signature of assessee or his  
authorised agent.

Date.....

ASSESSMENT MEMORANDUM

(Strike out the portions which are not applicable)

(1) The assessee has paid the duty on the above goods correctly except to the extent indicated below :

The duty debited less by the assessee, as indicated above, should be paid by the assessee within 10 days by debit in his Account-Current. The assessee may take credit for the duty paid in excess as indicated above in his Account-Current.

(2) Duty on the goods removed under gate pass(es).....and included in this return has been assessed provisionally under rule 9-B and provisions of the said rule shall apply for recovery of deficiency in or refund of excess duty.

Place.....

Signature and stamp of Excise  
Officer-Incharge.

Date.....

## NOTES

1. A separate return should be prepared for each tariff item Entries in the return should be according to openings in R.G. 1 unless directed otherwise by the Collector by a general or a special order, if within the same item or sub-item there are different rates of duty fixed by exemption notifications (including partial and total exemption), break-up should be given in the return.
  2. In the case of ad valorem duties, separate entries should be made in respect of excisable goods assessable on the basis of tariff value where prescribed and those assessed on value under section 4 of the Excise and Salt Act, 1944.
  3. Goods removed at NIL rate of duty by virtue of an exemption notification shall be shown under column 10(i) or 10(ii), as the case may be.
  4. Goods removed for industrial use under Chapter X, whether exempted wholly or partly shall be shown under column 10(i) or 10(ii), as the case may be.
  5. In the case of clearance on payment of duty where duty is determined on the basis of tariff value, the tariff value and invoice value (excluding duty and other taxes) of goods so cleared shall be shown under columns 13(ii) and 13(iii) respectively.
  6. In the case of clearance on payment of duty where duty is determined on the basis of specific rates, the invoice value (excluding duty and other taxes) of goods so removed shall be shown in column 17.
  7. Column 7(a) should indicate the quantity of goods received in bond in a warehouse or factory.
  8. Where goods are removed both under G.P.-1 and G.P.-2, serial number of such Gate passes should be shown separately in column 16, where the number of such Gate passes is large, separate annexure showing the serial number of G.P.-1 and G.P.-2 shall be appended.
  9. Where an assessee has been exempted from maintaining Account-Current, the particulars relating to the deposits, etc., of duties shall be shown in column 2 under the "Monthly Abstract of Account-Current".
  10. Adjustment of amount in the Account-Current shall be shown against entry at item (ii) or (iv), as the case may be, under the "Monthly Abstract of Account-Current".
2. This Notification shall come into force on the first day of April, 1984.

TABARAK ALI

*Member (Excise)*

*National Board of Revenue.*

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