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GOVERNMENT OF THE PEOPLE'S REPUBLIC
OF BANGLADESH

MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE
(Excise)

NOTIFICATION

Dacca, the 2nd August, 1978.

No. S.R.O. 218-L/78/12-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) in rule 7, *after* the words “contained in the hotel or restaurant premises” the comma and the words “, or decorators’ or caterers’ premises” shall be *inserted*; and
- (2) *after* rule 96-W, the following new rule 96-WW shall be *inserted*, namely:—

“96-WW.—Special provisions regarding services rendered by decorators and caterers.—(1) In this rule, the expression “management” shall mean the owner, manager or any person,

known by whatever designation, responsible for the management and conduct of business in respect of a decorator and caterer providing or rendering excisable services.

(2) The management shall maintain, in such form as the Board may direct, daily account of all excisable services provided or rendered.

(3) For each transaction of excisable services, there shall be issued, in such form as the Board may direct, a bill of charges, in duplicate, one copy of which shall be given to the person to whom the services are provided or rendered and the other copy shall be retained by the management. The pages of such bills of charges shall be serially numbered and every page of the properly bound book thereof shall be duly authenticated by the proper officer.

(4) The management shall, within seven days after the close of each month, submit to the assessing officer a monthly return in such form as the Board may direct.

(5) The management providing or rendering any excisable services shall pay the duty due thereon within seven days after the close of each month and shall send the challan along with the monthly return to be submitted to the assessing officer under sub-rule (4) so as to reach him on or before the tenth day of the following month.

(6) If the management does not furnish the monthly return under sub-rule (4) to the assessing officer, the assessing officer may serve a notice upon the management requiring it to furnish the return or returns due, within such period, being not less than 15 days, as may be specified in the notice; and the management shall thereupon submit the return so required, along with the challan showing payment of duty due on the basis of the return, within the aforesaid period.

(7) If the assessing officer is satisfied that the return submitted under sub-rule (4) or sub-rule (6) is correct and complete he shall make an assessment on the basis thereof and determine the amount of duty payable after giving credit for the duty already paid.

(8) If the assessing officer is not so satisfied, he may, after calling for such further particulars and such books of account and documents or after making such further enquiry as he may deem fit, make an assessment determining the duty payable.

(9) If the return under sub-rule (4) or sub-rule (6) has not been submitted or the books of account or documents called for under sub rule (8) have not been produced, the assessing officer shall, without prejudice to such other action as may be taken under the Act or these rules, make an assessment to the best of his judgment after giving the management an opportunity of being heard.

(10) Nothing contained in this rule shall prevent an assessing officer from determining in a single assessment the duty payable in respect of excisable services rendered or provided in one or more months of the same financial year."

ABDUL LATIF SIKDER
First Secretary (Excise).

[C. No. 16(26) Exc. IV/78.]

Order Sheet, dated 29-6-1978 passed by Mr Md. Nur Hossain, Member, Summary Martial Law Court, CHTs and Magistrate, 1st Class, Rangamati in connection with G.R. Case No. 6(75) corresponding to M.L. Case No. 73/77.

ORDER

29-6-1978—

Whereas it appears that accused Milan Kanti Dey, son of Khirode Kumar Dey of Wanak, P.S. Moheskhal, Dist. Chittagong, has been involved in Kotwali P.S. Case No. 4(1)/75 and G.R. Case No. 8/75, u/s. 15 of Act 1/1900 and he is required for the purpose of trial in the Summary Martial Law Court, Chittagong Hill Tracts;

And whereas this Summary Martial Law Court, Chittagong Hill Tracts, has reason to believe that the said accused is concealing himself to avoid appearance or arrest for the said purpose;

Now, therefore, in exercise of the power conferred upon me by MLR No. 3(7)/75, I, Md. Nur Hossain, Member, Summary Martial Law Court, Chittagong Hill Tracts, do hereby direct the said accused to appear before this Court on or before 12th August 1978, failing which he will be tried *in absentia* and the whole of his properties may be forfeited to the State.

Order Sheet, dated 19-7-1978 passed by Mr Md. Nur Hossain, Member, Summary Martial Law Court, Chittagong Hill Tracts and Magistrate, 1st Class, Rangamati in connection with G.R. Case No. 274/74 corresponding to M.L. Case No. 74/77.

ORDER

19-7-1978—

Whereas it appears that accused Md. Nurul Islam Bhuiyan, son of Abdus Sobhan, Vill. Haripur Bhuiyan Bari, P.S. Chatkhil, Dist. Noakhali, has been involved in Chandraghona P.S. Case No. 10(9)74 and G.R. Case No. 274/74, u/s. 409, B.P.C. and he is required for the purpose of trial in the Summary Martial Law Court, Chittagong Hill Tracts;

And whereas this Summary Martial Law Court, Chittagong Hill Tracts, has reason to believe that the said accused is concealing himself to avoid appearance or arrest for the said purpose;

Now, therefore, in exercise of the power conferred upon me by MLR No. 3(7)/75, I, Md. Nur Hossain, Member, Summary Martial Law Court, Chittagong Hill Tracts, do hereby direct the the said accused to appear before this Court on or before 11th August 1978, failing which he will be tried *in absentia* and the whole of his properties may be forfeited to the State.

Order Sheet, dated 29-6-1978 passed by Mr Md. Nur Hossain, Member, Summary Martial Law Court, Chittagong Hill Tracts and Magistrate, 1st Class, Rangamati, in connection with G.R. Case No. 257/75 corresponding to M.L. Case No. 75/77.

ORDER

29-6-1978—

Whereas it appears that accused Abdul Nur, son of Abdul Razzaque and Farid Alam, son of Abdul Latif, both of Chunnati Para, P.S. Rauzan, Dist. Chittagong, have been involved in Kotwali P.S. Case No. 12(9)75 and G.R. Case No. 257/75, u/s 448/354, B.P.C. and they are required for the purpose of trial in the Summary Martial Law Court, Chittagong Hill Tracts;

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

Now, therefore, in exercise of the power conferred upon me by MLR No. 3(7)/75, I, Md, Nur Hossain, Member, Summary Martial Law Court, Chittagong Hill Tracts, do hereby direct the accused persons to appear before this Court on or before 12th August 1978, failing which they will be tried *in absentia* and the whole of their properties may be forfeited to the State.

Md. NUR HOSSAIN

*Member,
Summary Martial Law Court,
Chittagong Hill Tracts
and
Magistrate, 1st Class, Rangamati.*

IN THE SUMMARY MARTIAL LAW COURT, BAKERGANJ

No. 1057-SMLC, dated 31st July 1978.

REF: SMLC Case No. 26/78 (G.R. Case No. 257/77) arising out of Kotwali P.S. Case No. 20(4)/77, u/s M.L.R. 11/75.

Whereas it has been made to appear to this Court that the accused (1) A.K. Mahiuddin, son of late Maulavi Nazir Hossain of Amanathganj, P.S. Kotwali, Dist. Barisal, (2) Janaki Ranjan Halder, son of late Jagnashwar Halder of Lakhipasa, P.S. Bakerganj and (3) Madhu Sudhan Saha, son of Harsha Kunda Saha of Bhatikhana, P.S. Kotwali, Dist. Barisal, are required for the purpose of trial in the Summary Martial Law Court, Barisal, under section M.L.R. 11/75 in connection with S.M.L.C. Case No. 26/78;

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

Now, therefore, in exercise of the power conferred upon me by M.L.R. 3(7)/75, I, do hereby direct the said accused persons to appear before this court on or before 15th August 1978, failing which they will be tried *in absentia* and whole of their properties may be forfeited to the Government.

S. T. ISLAM

*Member,
Summary Martial Law Court,
Bakerganj.*