

ফর্মান্বনং নং ডি এ-১

বাংলাদেশ



গজেট

আঁতরিত্ত নংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

শনিবার, সেপ্টেম্বর ২৩, ১৯৮৯

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আবগারী)

প্রজ্ঞাপনসমূহ

ঢাকা, ৫ই আশ্বিন, ১৩৯৩/২০শে সেপ্টেম্বর, ১৯৮৯

নং এন, আর, ও ৩১৮-অহিন/৮৯/২২১-আবগারী—Excises and Salt Act, 1944 (I of 1944) এর section 3(7) এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড উহার ২৭শে জুন, ১৯৮৬ তারিখের Notification No. S. R. O. 242-L/86/151-Excise এতদ্বারা রহিত করিলেন।

২। এই প্রজ্ঞাপন ১লা জুলাই, ১৯৮৯ মোতাবেক ১৭ই ডিস, ১৩৯৬ তারিখে কার্যকর হইয়াছে বলিয়া গণ্য হইবে।

(৭৯৪৯)

মুদ্রা: ৬০ পরমা

নং এস, আর, ৩, ৩১৯-আইন/৮৯/২২-স্বাক্ষরিত—Excises and Salt Act, 1944 (I of 1944) এর section 37 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Excises and Salt Rules, 1944 এ নিম্নরূপ অধিক্তর সংশোধন করিলেন, যথা :—

উপরি-উক্ত Rules এর rule “96 WZ” এর পর নিম্নরূপ rule “96WZA” সন্নিবেদিত হইবে, যথা :—

“96 WZA.—Special provisions regarding services rendered by video cassette shops.

- (1) This rule shall apply to the services rendered by video cassette shops.
- (2) In this rule, unless there is anything repugnant in the subject or context,—
 - (a) ‘management’ means the owner, manager, partner or any other person, by whatever designation known, responsible for management or conduct of business of a video cassette shop ;
 - (b) ‘proper officer’ means an excise inspector having jurisdiction over the area where the video cassette shop is situate ;
 - (c) ‘video cassette’ means a recorded video cassette which is capable of being shown or exhibited.
- (3) Notwithstanding anything contained elsewhere in these rules, the duty on services rendered by video cassette shops shall be paid in the manner laid down in this rule.
- (4) No management shall run a video cassette shop unless he obtains a licence in Form L-7 from the Deputy Collector of Excise or the Assistant Collector of Excise having jurisdiction over the area in which the video cassette shop is situate on payment of a licence fee of taka fifty and executes a bond in Form B-9 with a security deposit of one thousand taka only.
- (5) The management shall keep accounts of the video cassettes on daily basis in a register in Form ‘A’ appended to this rule.
- (6) All the video cassettes kept in a video cassette shop during a month shall be taken into account for the purpose of determining the leviable amount of duty regardless of whether or not any of the video cassettes have been in running condition.
- (7) The management shall pay the duty due into treasury or sub-treasury under Head “14—Excise duty—Duty on video cassettes” within seven days after the close of each month and shall send the copy of the challan along with the monthly return to be submitted to the proper officer under sub-rule(9).

- (8) If the management fails to pay the payable duty within the stipulated time the management shall be liable to pay an additional duty assessable under sub-rule(11).
- (9) The management shall within ten days after the close of each month submit a monthly return to the proper officer in Form 'B' appended to this rule.
- (10) (a) If the proper officer is satisfied that the return submitted under sub-rule(9) is correct and complete he shall make an assessment on the basis thereof and determine the duty payable after giving credit for the duty already paid.
- (b) If the proper officer is not satisfied, he may, after obtaining such particulars and such books of accounts and documents or making such further enquiry as he deems necessary, make an assessment of duty.
- (11) The management shall be liable to pay an additional duty equal to five per cent. of the duty due for every month or part thereof for delay in making the payment and such delay shall also amount to breach of these rules.
- (12) If the management does not submit his monthly return within the period specified in sub-rule (9) the proper officer may serve a notice upon the management asking him to furnish the requisite return within such period, being not less than 10 days, as may be specified in the notice and the management shall submit the said return within the stipulated time. If the management does not furnish the return the proper officer shall, without prejudice to such other actions as may be taken against him under the Act or these rules, make an assessment to the best of his judgement after giving the management an opportunity of being heard.
- (13) Nothing contained in this rule shall prevent the proper officer from determining in a single assessment the duty payable in respect of one or more months of same financial year.
- (14) The management shall, at all reasonable times, on demand by an officer of excise not below the rank of inspector duly authorised in writing by the superintendent of Excise or the Assistant Collector or Deputy Collector of Excise having jurisdiction over the area where video cassette shop is situate, as the case may be, allow him to visit the shop, to take inventory of the number of video cassettes held in the shop, to examine relevant books and records and take extract of requisite portion thereof, and to detain or seize such books and records.
- (15) Any management committing a breach of any of the provisions of this rule shall, without prejudice to any other action which may be taken under the Act be liable to a penalty which may extend to ten thousand taka or ten times the amount of duty involved, whichever is greater.

FORM 'A'

Sub-rule (5)

Daily Account of video cassette

Name of the shop

Address

.....

.....

L-7 No.

Date	Opening balance.	No. of video cassettes recorded/procured.	No. of video cassettes rented.	No. of video cassettes received back from customers.	closing balance col+(2) + (3)+ (5) - (4).	Signature of the manager.
1	2	3	4	5	6	7

FORM 'B'

(Sub-rule-9)

Monthly return of services rendered by video cassette shop.

Name of the shop : Range

Full Address : Circle

L-7 No. Month

Year

Date of submission

Opening balance as on 1st day of ...	Number of video cassettes recorded/procured during the month.	Closing balance on the last day of the month.	Amount of excise duty payable at the existing rate.	Amount of excise duty paid with date and number of treasury challan,	Remarks
1	2	3(1+2)	4	5	6

I/We declare that I/We have checked the above particulars with the records and have found them accurate and complete.

Signature and seal of the management,
Date

- Explanation :
- (1) Opening balance shall include the physical stock of video cassettes held by the shop and the number of such cassettes put on rent to the Customers on the closing day of the preceding month.
 - (2) Payable excise duty will be determined by the closing balance of video cassettes multiplied by the applicable rate of duty per cassette per year divided by twelve".

২। এই প্রজ্ঞাপন দ্বারা সন্নিবেশিত rule 96WZA এর বিধানসমূহ, উক্ত rule এর sub-rules (11) ও (15) এর বিধানসমূহ ব্যতীত, ১লা জলাই, ১৯৮৯ মোতাবেক ১৭ই তারিখ, ১৩৯৬ তারিখে বলবৎ হয়েছিল বলিয়া গণ্য হইবে।

আবুল কাশেম

প্রথম সচিব (স্বাক্ষরকারী)।