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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

Internal Resources Division

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dacca, the 7th December 1979.

No. S.R.O. 335-L/79/511/Cus.—In exercise of the powers conferred by the proviso to section 179 of the Customs Act, 1969 (IV of 1969), and in supersession of Notification S.R.O. No. 86/D/Cus/73, dated the 27th January 1973, the National Board of Revenue is pleased to extend the jurisdiction and powers as shown in column 3 of the Table below, for the officers of Customs listed in column 2 thereof, in respect of cases shown in column 1 of the said Table:

TABLE

Type of cases.	Designation of Officers.	Jurisdiction and powers.
1	2	3
(1) Adjudication of cases involving confiscation of goods or imposition of penalty or both under relevant provisions of the Act.	Collector of Customs	Value of goods exceeding Taka 2,00,000 and imposition of penalty as provided under relevant provisions of the Act.

(3753)

Price : 75 Paisa.

1	2	3
Deputy Collector of Customs.	Value of goods not exceeding Taka 2,00,000 and imposition of penalty as provided under relevant provisions of the Act.	
Assistant Collector of Customs having completed 5 years' service as Assistant Collector of Customs.	Value of goods not exceeding Taka 50,000 and imposition of penalty as provided under relevant provisions of the Act.	
Assistant Collector of Customs having less than 5 years of service as Assistant Collector of Customs.	Value of goods not exceeding Taka 20,000 and imposition of penalty as provided under relevant provisions of the Act.	
Superintendent of Customs.	Value of goods not exceeding Taka 5,000 and imposition of penalty as provided under relevant provisions of the Act.	
(II) Adjudication of cases relating to manifest clearance in the Customs Houses and Customs Divisions, involving only imposition of penalty under item 24 of the Table of sub-section (I) of section 156 of the Act.	Assistant Collector of Customs-in-charge of Manifest clearance in Customs Houses or Customs Divisions as the case may be.	Imposition of penalty without limit to the extent of liability of any person or persons.

TABARAK ALI  
Member.

(Excise)

#### NOTIFICATION

Dacca, the 7th December, 1979.

No. S.R.O. 336-L/79/19-Excise.—In exercise of the powers conferred by sub-section (4) of section 3 of the Excises and Salt Act, 1944 (I of 1944), read with section 37 thereof, the National Board of Revenue, with the prior approval

of the Government, is pleased to make the following rules for the levy and collection of a duty on the capacity of the establishments manufacturing and dealing in gold and products thereof in lieu of the duty of excise leviable on gold and products thereof under sub-section (1) of the said section, namely:—

#### THE EXCISE DUTY ON CAPACITY (GOLD) RULES, 1979.

1. (1) These rules may be called the Excise Duty On Capacity (Gold) Rules, 1979.

(2) They shall be deemed to have taken effect on the 1st day of July, 1979.

2. In these rules, unless there is anything repugnant in the subject or context,—

(a) “assessing officer”, in relation to the assessment and collection of duty for the purpose of these rules means an Excise Officer not below the rank of an Inspector of Customs and Excise within whose jurisdiction the establishment is situated;

(b) “capacity” means the maximum total quantity of Gold and products thereof, including gold in pure form commonly known as ‘Tezabi’, which an establishment holds on any day during a year;

(c) “customer” means a person who purchases gold or products thereof, including ornaments or jewellery, either in ready-made condition or gets the same processed, made, remade, remodelled or repaired direct from an establishment for ultimate use or holding but not for further sale;

(d) “establishment” means any premises or place used in manufacturing or dealing in gold, including remelted gold and products made wholly or partly gold, and includes a karkhana;

(e) “karkhana” means any place or premises where one or more workers are engaged in the manufacture of gold and products thereof, taking orders either directly from the customers or from other establishment; and

(f) “management” means the owner, manager or any other person, by whatever designation known, responsible for the management or conduct of the business of any establishment.

3. The capacity of each establishment shall be the capacity as determined on the basis of the declaration made by the management electing to pay excise duty under these rules subject to periodic verifications as to the correctness of such declaration by the assessing officer on specific orders of an Excise Officer not below the rank of an Assistant Collector of Customs and Excise.

4. Every management electing to pay excise duty under these rules on capacity basis shall intimate his option in this regard to the assessing officer in the following form:—

#### OPTION FOR PAYMENT OF EXCISE DUTY UNDER CAPACITY SYSTEM FOR GOLD AND PRODUCTS THEREOF,

I/We ..... of ..... P.O. .... P.S. .... Dist. ...., do hereby exercise my/our option to pay excise duty under the Excise Duty On Capacity (Gold) Rules, 1979; in lieu of payment of excise duty leviable under sub-section (1) of section 3 of the Excises and Salt Act, 1944.

I/We further declare that my/our capacity to hold a maximum total quantity of gold and products thereof on any day during a year is .....tolas.

I/We hereby undertake to pay the amount of excise duty as determined under these rules at a time or by two equal instalments.

Place and Date.

Signature of the management  
and seal.

5. Every management electing to pay excise duty under these rules shall pay the excise duty of the amount as shown in column 3 of the Table below on the basis of capacity shown in column 2 and the category shown in column 1 :-

TABLE

(i) For establishments other than bullion dealers:

Category.	Capacity.	Rate of excise duty.
1	2	3
(A)	Establishments the capacity of which exceed 300 tolas of gold and products thereof and transact directly with the customers.	Taka 15,000 per year.
(B)	Establishments the capacity of which exceed 200 tolas but do not exceed 300 tolas of gold and products thereof and transact directly with the customers.	Taka 12,000 per year.
(C)	Establishments the capacity of which exceed 100 tolas but do not exceed 200 tolas of gold and products thereof and transact directly with the customers.	Taka 10,000 per year.
(D)	Establishments the capacity of which exceed 50 tolas but do not exceed 100 tolas of gold and products thereof and transact directly with the customers.	Taka 6,000 per year.

1	2	3
(E)	Establishments the capacity of which exceed 25 tolas but do not exceed 50 tolas of gold and products thereof and transact directly with the customers.	Taka 3,000 per year.
(F)	Establishments the capacity of which do not exceed 25 tolas of gold and products thereof and transact directly with the customers.	Taka 1,000 per year.

(ii) For establishments dealing in bullion:

Category.	Capacity.	Rate of Excise duty.
1	2	3
(A)	Establishments the capacity of which exceed 200 tolas of bullion.	Taka 12,000 per year.
(B)	Establishments the capacity of which exceed 100 tolas but do not exceed 200 tolas of bullion.	Taka 10,000 per year.
(C)	Establishments the capacity of which do not exceed 100 tolas of bullion.	Taka 5,000 per year.

6. Every management exercising an option under these rules shall submit a monthly return to the assessing officer in the following form :—

MONTHLY RETURN OF CAPACITY OF GOLD AND PRODUCTS THEREOF FOR THE MONTH OF..... 19.....

(i) Name of the establishment :

(ii) Address :

Opening stock.	Receipts.	Disposals.	Balance at the end of the month.

Date .....

.....  
Signature and seal of the management with date.

7. Notwithstanding anything contained in rule 174 of the Excises and Salt Rules, 1944, every establishment manufacturing or dealing in gold and products thereof mentioned in column 2 of the Table below shall obtain a licence in Form L-4 from the proper officer on payment of such fees as shown in column 3 and on execution of a bond in the form mentioned in column 4 of the table :

TABLE

Sl. No.	Establishment.	Rate of fees.	Form of bond.
1	2	3	4
		Taka.	
(i)	Establishment other than a karkhana	100	B-2 (without security)
(ii)	Karkhana situated within a municipal area	40	
(iii)	Karkhana situated outside a municipal area	20	

8. (1) The amount of excise duty payable under rule 5 and determined on the basis of the declaration made by a management under rule 4 shall be paid by such management at a time or by two equal instalments.

(2) The management electing to pay excise duty at a time shall pay the amount of duty by the 31st day of July each year by means of a Treasury Challan under Head "2—Excise duty—duty on gold and products thereof" a copy of which shall be forwarded to the assessing officer for record.

(3) The management electing to pay excise duty by two equal instalments, shall pay such duty once by the 31st day of January and again by the 31st day of July each year by means of Treasury Challans under Head "2-Excise duty on gold and products thereof" a copy of which shall be forwarded to the assessing officer for record.

9. In case of failure by a management of an establishment to pay excise duty within the stipulated time mentioned in rule 8, the assessing officer shall issue a demand and the excise duty shall be paid within such period as may be specified in the notice asking for payment of the excise duty payable under these rules; and if the management fails to pay the excise duty within the period specified in the demand notice, his option shall be treated to have been cancelled and the provisions of rule 96-TT of the Excises and Salt Rules, 1944, shall apply forthwith in respect of that establishment.

TABARAK ALI

Member.

## NOTIFICATION

Dacca, the 7th December 1979.

No. S.R.O. 337-L/79/20-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (1 of 1944), the Government is pleased to make the following further amendments in this Ministry's notification No. S.R.O. 7(D)/EXC/72, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table,—

- (1) For serial No. 40 in the first column and the entries relating thereto in the second, third and fourth columns, the following shall be substituted, namely:—

“40. Gold and silver and products thereof—

- |   |               |   |
|---|---------------|---|
| (a) Gold and products thereof purchased by a manufacturer or a dealer for the purpose of further manufacture including remaking, remodelling or reprocessing, provided they are actually so manufactured subsequently and proper accounts thereof are maintained and the duty due thereon at the time of selling the articles so manufactured is paid in the manner laid down in the rules made in this behalf. | 48(1) and (2) | Nil.  |
| (b) Duty paid gold in pure form commonly known as ‘Tezabi’ delivered or supplied by a customer to a dealer or manufacturer provided that documentary evidence, authenticated by the proper officer, regarding payment of duty thereon is produced at the time of such delivery or supply and the manufacturer or dealer resumes and preserves the cash memo and enters the transaction in his daily register.   | 40(1)         | Nil.  |
| (c) Gold and products thereof received by a manufacturer or a dealer for the purpose of remaking, remodelling or reprocessing and the products so remade, remodelled or reprocessed does not contain more than 20 per cent addition to the net weight of the original products.   | 48(1)         | Ten per cent of the value of the finished gold products.                      |
| (d) Gold and products thereof received by a manufacturer or a dealer for the purpose of genuine minor repair of an identifiable breakage which involves no other readjustments remodelling or reprocessing.   | 48(1)         | Taka ten or ten per cent of the value of the gold products whichever is less. |

- (e) All other gold or products thereof .. 48(1) Fifteen per cent of the value of the gold or products thereof.
- (f) Silver or products thereof .. 48(2) Nil

**Explanation :** (1) 'Gold and products thereof' shall mean and include any other ingredients, such as alloy and stones, but not bronze in the case of gold plated bronze bangles only. However, for the purpose of application of the above duty rates, the weight of such ingredients shall be added to the gold elements of the product as if they were gold and the duty on the total weight shall be assessed accordingly.

(2) 'Value' of the finished products of gold shall be the aggregate of the total value of the gold, the making charges and any other charges realised or normally realised by the management."

By order of the President  
**TABARAK ALI**  
*Joint Secretary.*

[C.No. 1(1)Exc. IV/79(PIII)]

**CABINET SECRETARIAT**

**Establishment Division**

*Regulation Wing*

**Section V**

**NOTIFICATION**

**Dacca, the 6th December, 1979.**

**No. S.R.O. 338-L/79/ED/RV-8/77-65.**—In exercise of the powers conferred by clause (2) of Article 140 of the Constitution of the People's Republic of Bangladesh, the President is pleased to make the following amendments in the Bangladesh Public Service Commission (Consultation) Regulations, 1979:

**Amendments**

In the aforesaid Regulations, in Schedule II—

- (a) against Ministry of Land Administration and Land Reforms in the first column, in the second column, in item No. 3, for the words and brackets "Copyst (Job and Contract)" the words and brackets "Copyist (Job and Contract)" shall be substituted;



(b) against Ministry of Agriculture and Forest and Ministry of Fisheries and Livestock in the first column, in the second column, in item No. 6, for the word "Harbarium" the words "Herbarium Keeper" shall be substituted; and

(c) after Ministry of Foreign Affairs in the first column and the entries relating thereto in the second column, the following new entries shall be added, namely:—

"All Ministries/Divisions

1. Driver of all Vehicles.
2. Tracer.
3. Laboratory Attendant."

By order of the President

Md. RAMJAN ALI MIA

Deputy Secretary.

## DEPARTMENT OF SHIPPING

### NOTIFICATION

Dacca, the 5th December, 1979.

No. DGS/1028/76.MM.—It is hereby notified for general information that examination of the candidates desirous of obtaining Certificate of Competency as 1st, 2nd and 3rd Class Masters under Inland Shipping Ordinance, 1976 will be held in the Office of the Principal Officer, Mercantile Marine Department, Chittagong and in Deck Personnel Training Centre, BIWTA, Sonakanda, Narayanganj, during the period from January, 1980 to December, 1980 as per programme given below.

2. Candidates willing to appear from Narayanganj Centre should apply to the Office of the Principal, Deck Personnel Training Centre, Sonakanda, Narayanganj, and those willing to appear from Chittagong Centre as well as the Karnafully endorsement candidates should apply to the Office of the Principal Officer, Mercantile Marine Department, Chittagong, together with Service and other testimonials not later than 7 (seven) days prior to the date of examination. Four copies of passport size photograph duly attested by respective employers and original receipt of Treasury Chalan in respect of prescribed fees paid shall also be attached with the application. (Rate of fee is Tk. 50 for 1st Class Master, Tk. 30 for Second Class Master, Tk. 20 for 3rd Class Master and Tk. 15 for Endorsement of Knowledge of Karnafully river and Passur river). The head of account under which the fees are to be paid is "XXIV—Ports and Pilotage (Bangladesh Examination fees".)

3. Application forms and other particulars can be obtained from the Office of the Principal Officer, Mercantile Marine Department, Chittagong and from the Office of the Principal, Deck Personnel Training Centre, Sonakanda, Narayanganj, either personally or by post (if a self-addressed large size envelope bearing Tk. 3.40 postage stamp is supplied).

4. No application will be entertained unless it is in the prescribed form printed by the Government and unless it reaches the Office of the Principal Officer, Mercantile Marine Department, Chittagong or the Office of the Principal, Deck Personnel Training Centre, Sonakanda, Narayanganj on or before the date stated in para 2 above. Admit Cards for examination will be issued to the eligible candidates 3 (three) days prior to the examination.

**Date of Examination**

**Chittagong**

Wednesday,	the	14th	January,	1980
Do.	the	13th	March,	1980
Do.	the	8th	May,	1980
Do.	the	10th	July,	1980
Do.	the	11th	September,	1980
Do.	the	13th	November,	1980

**Date of Examination**

**Narayanganj**

Wednesday,	the	13th	February,	1980
Do.	the	10th	April,	1980
Do.	the	12th	June,	1980
Do.	the	21st	August,	1980
Do.	the	9th	October,	1980
Do.	the	11th	December,	1980

By order of the Government

N. A. HABIBULLAH

*Director of Shipping.*

**IN THE 5TH COURT OF THE ADDITIONAL SESSIONS JUDGE AND  
SPECIAL TRIBUNAL, MYMENSINGH**

Special Powers Act Case No. 22/78 arising out of Tarail P.S. Case No. 1(6)74,  
G.R. Case No. 624(2)74, under section 395/397, B.P.C., read with Special  
Power Act XIV/74.

Notification under section 27(6) of the Special Powers Act (Act XIV of 1974).

STATE

*versus*

KANCHAN AND OTHERS—*Accused persons.*

Whereas Misbahar, son of Mafiz, of Razi, P.S. Itna, Dist. Mymensingh is accused in this case;

And whereas this court has reason to believe that the said accused is absconding or concealing himself to avoid appearance for his trial;

Now, therefore, I direct the said accused Misbahar to appear before this Tribunal by 29th December 1979 or within 40 days of publication of this notification in the official gazette, whichever is later, in the abovementioned case, failing which he will be tried in absentia.

A. M. KHAN  
Additional Sessions, Judge,  
5th Court and Special Tribunal  
Judge, Mymensingh.

কমর, জাহাজ চলাচল ও আভ্যন্তরীণ নৌ চলাচল মন্ত্রণালয়

বিজ্ঞপ্তি

ঢাকা, ০৫ ডিসেম্বর ১৯৭৯

নং ১(৩)/৭৭-আই,এস-সর্বসাধারণের অবগতির জন্য ইহা জানানো যাচ্ছে যে ১৯৭৬ সনের শিপিং অর্ডিনেন্স-এর আওতাভুক্ত আভ্যন্তরীণ জলযানের ইঞ্জিন চালক ও ইঞ্জিনীয়ারদের পরীক্ষা ১৯৮০ সনের নিম্নবর্ণিত তারিখসমূহে ঢাকায় ৬৯/৭০ নং মাল্টিবল বাণিজ্যিক এলাকায় অবস্থিত প্রকৌশলী ও জাহাজ জরিপকারকের অফিসে অনুষ্ঠিত হইবে।

পরীক্ষার্থীদের অবশ্যই সরকারের নির্ধারিত দরখাস্ত ফরম পূরণ করিয়া পরীক্ষা আরম্ভের কমপক্ষে ১০ দিন পূর্বে তাহাদের চাকুরীর খাতিয়ান বাই, প্রশংসাপত্র এবং মালিকের সহিত পাঁচ কপি পাসপোর্ট সাইজ ফটোসহ প্রকৌশলী ও জাহাজ জরিপকারক, ঢাকার অফিসে পেশ করিতে হইবে। প্রয়োজনীয় পরীক্ষার ফিস (হার: ইঞ্জিনীয়ার—৫০ টাকা, প্রথম শ্রেণীর ইঞ্জিন ড্রাইভার—৩০ টাকা, দ্বিতীয় শ্রেণীর ইঞ্জিন ড্রাইভার ২০ টাকা, এনভারসেমেণ্ট অব নলেজ অব কর্ণফুলী ও পুসার নদীর জন্য ১৫ টাকা) "XXIV—কমর ও পোতসমূহ পরীক্ষার ফিস" খাতে বাংলাদেশ ব্যাংক, ট্রেজারী বা সোনালী ব্যাংক-এ জমা দিয়া মূল চালান দরখাস্ত ফরমের সহিত সংযোগ করিয়া দিতে হইবে। নির্ধারিত তারিখের মধ্যে আবেদন না করিলে তাহা গৃহণযোগ্য হইবে না।

নির্ধারিত দরখাস্তের ফরম এবং অন্যান্য তথ্যবলী প্রকৌশলী ও জাহাজ জরিপকারক, ঢাকার অফিসে পাওয়া যাইবে।

পরীক্ষার তারিখ

সোমবার	২১শে জানুয়ারী, ১৯৮০
ঐ	১৮ই ফেব্রুয়ারী, ১৯৮০
ঐ	১৭ই মার্চ, ১৯৮০
ঐ	২১শে এপ্রিল, ১৯৮০
ঐ	১৯শে মে, ১৯৮০
ঐ	১৬ই জুন, ১৯৮০

জুলাই মাসে পত্রিকার প্রকাশের জন্য কোন পরীক্ষা অনুষ্ঠিত হইবে না।

সোমবার ১৮ই আগষ্ট, ১৯৮০

ঐ ১৫ই সেপ্টেম্বর, ১৯৮০

ঐ ১০ই অক্টোবর, ১৯৮০

ঐ ১৭ই নভেম্বর, ১৯৮০

ঐ ১৫ই ডিসেম্বর, ১৯৮০

সরকারের অনুমতিক্রমে  
নূর আহমেদ হাবীবুল্লাহ  
পরিচালক।