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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATIONS

Dhaka, the 17th November 1984

No. S.R.O. 500-L/84/128-Excise.—In exercise of the powers conferred by sub-rule (1) of rule 12A of the Excises and Salt Rules, 1944, the Government is pleased to notify all the excisable goods falling under item Nos. 01-01 to 12-08 of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), to be the goods and packing materials eligible for the purpose of grant of rebate of duty of excise under the provisions of rule 12A of the aforesaid Rules.

[C. No. 1(54)-Exc.1/84(P-1)].

No. S.R.O. 501-L/84/127-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 10(1), for the words "liable to pay duty on" the words "liable to pay duty or" shall be substituted;

(12705)

Price : 75 Paise

(2) in rule 12A,—

- (a) in sub-rule (8), for the letters and figure "A.R.4AA" the letters and figure "A.R.4A" shall be *substituted*;
- (b) in Annexure III, for the letters and figure "A.R.4AA", wherever occurring, the letters and figure "A.R.4A" shall be *substituted*;

(3) after rule 96TT, the following new rule shall be *inserted*, namely :—

"96TTT. Special procedure in respect of natural gas.—(1) This rule shall apply to natural gas.

(2) Notwithstanding anything contained elsewhere in these rules, duty on natural gas shall be paid in the manner laid down in this rule.

(3) Duty shall become chargeable as soon as gas is supplied to the consumers but the payment of duty shall be made subsequently by the gas companies or organization responsible for the supply of such gas.

(4) No company or organization shall engage in the supply of gas unless it obtains a licence from the proper officer on payment of a licence fee of Taka fifty, renewable after every three years, and executes a B-2 bond with a security of Taka one thousand only.

(5) Every licensee shall maintain a daily register of supply of gas showing the date-wise supply during the month.

(6) Every licensee shall keep his records complete and readily available for inspection and checking by an officer not below the rank of an Inspector and shall also allow such officer to inspect, check and verify the meters within his premises or control or in the premises of the consumers.

(7) A licensee may supply or distribute gas without prior payment of duty due thereon but shall enter every such supply or distribution in the daily register in accordance with sub-rule (5); and after the close of each calendar month, shall pay, not later than the 30th day of the month following that to which it relates, the total amount of duty due on the gas supplied or distributed during the month calculated at the rate or rates in force :

Provided that the Collector may extend the time for a further period not exceeding thirty days if he is satisfied that there are sufficient reasons on the part of the licensee concerned for not paying the duty in time.

(8) Within one week of the payment of duty, the licensee shall submit to the Superintendent of Excise a monthly return in proper form in triplicate of the gas supplied or distributed during the month, the quantity used by different categories of consumers, and such other particulars as may be specified or as the Board or the Collector may, by general or special order, require.

(9) The return mentioned in sub-rule (8) shall be accompanied by treasury challans in proof of payment of duty and if the Superintendent of Excise is satisfied that the return is correct and complete, he shall make an assessment of the duty payable, after giving due credit for the duty paid in pursuance of this rule and if the Superintendent of Excise is not so satisfied, he may, after obtaining such further particulars as he may require and making such further enquiries including checking of the meter readings as he deems necessary, determine the duty payable.

(10) If a licensee does not pay the duty due or submit the monthly return within the period or the extended period as specified in sub-rule (7), the Superintendent of Excise may make an assessment to the best of his judgement after giving the licensee an opportunity of being heard.

(11) If any licensee contravenes any of the provisions of these rules or if he does not pay the duty due within the specified period and in the manner specified in this rule or if he does not submit the return along with proof of payment of duty to the satisfaction of the Superintendent of Excise, he shall be liable to a penalty which may extend to ten thousand taka or ten times the duty due, whichever is higher, without prejudice to any other action as may be taken under the Act or these rules.

(12) The provisions of rules 9, 52, 52A, 224, 228, 228A and 229 shall not apply to gas to which this rule applies.”;

(4) in rule 224 (1), the comma and word “, Saturdays” shall be *omitted*;

(5) in Appendix I, under the heading “FORMS”,—

(a) under sub-heading “Application for Removal”, Excise Series No. 62CC in column 1 and the entries relating thereto in columns 2, 3 and 4 shall be *omitted*;

(b) under sub-heading “Transport Documents”, after Excise Series No. 79H in column I and the entries relating thereto in columns 2, 3 and 4 the following shall be *inserted*, namely :—

“79J Monthly return of natural gas supplied or distributed. 96TTT RT-13A”; and

(6) in the Forms,—

(a) for Form A.R.4A, the following shall be substituted, namely:—
"Excise Series No. 60A

FORM A.R.4A

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

Range.....ORIGINAL
DUPLICATE

Circle.....TRIPLICATE
QUADRUPLICATE

Division.....QUINTUPLICATE

(See rules 12A, 158, 185 and 249)

To

The Collector of Excise,
.....

I/We.....of.....propose to export
the undermentioned consignment to.....
(country of destination) by sea/post/land/air under—
claim of rebate
bond

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

Description of goods.		Value.	Rate	Duty.		No. and date of A.R.I(s)/gate pass (es) under which duty was paid or number and date of bond executed under rule 13.	
Under bond.	Under claim of rebate.			Amount.	Under bond.		Under claim of rebate.
		Taka.	Taka.	Taka.			

Amount of rebate claimed.	Transport Challan or number and date of receipts, if any.	Remarks.
10	11	12

I/We hereby declare that the above particulars are truly and correctly stated.

Signature of owner or his authorised agent.

Place

Date

(On all copies)

1. Certified that I have examined the consignment described hereinabove and found the particulars stated in the description are correct. The duty has been paid on the goods described hereinabove by debit entry in the Account Current/through Treasury Challan against Gate pass (es)/A.R.I. (s) No....., dated....., and that the owner has entered into a bond under rule 13 and, after examination, I have sealed the packages with excise seal.

Date.....

Inspector of Excise.

Place.....

Countersigned.

Place.....

Superintendent of Excise.

Date

(On original and duplicate)

2. Certified that the seals on the packages were found intact and that I have satisfied myself that the particulars stated in the description are as specified above except for the shortage mentioned below.

3. Certified that the consignment was shipped under my supervision under Bill of Export/Shipping Bill No.....dated..... (for exports by sea) and S.S./Flight No.....which left for..... on the day of.....19.....

4. Certified that the abovementioned consignment has been duly identified and has passed the frontier today (for exports by land) at..... in its original condition.

Date.....

Preventive Officer/Inspector.

Place

Countersigned.

Place

Superintendent of Preventive Service/Customs.

Date

5. Certified that the consignment described above has been despatched by foreign post toon.....dated of..... 19.....(export by post only).

Place

*Signature of the Postmaster
Post Office.*

Date

(On duplicate only)

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

7. Certified that duty on the goods contained in the consignment was paid under A.R.I.(s)/gate-pass (cs) No.....dated.....

8. Certified that no rebate has been claimed by me/us previously in respect of this consignment.

Signature of the Exporter.

Place

Date

Refund order No.....dated.....

9. Rebate of taka.....(Taka.....)
sanctioned.

Place.....

Collector of Excise.

Date

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

Place

Chief Accounts Officer (Revenues).

Date

Note: Delete the entries not applicable.7;

(b) FORM A. R. 4AA shall be *omitted*;

(c) *after* the FORM RT-13, the following new FORM RT-13A shall be *inserted*, namely:—

“Excise Series No. 79J

Appendix-1

FORM RT-13A

Monthly Return of Natural Gas Supplied or Distributed.

(See rule 96TTT)

Range

Circle

Month.....

Name of the Licensee.....

Sl. No.	Description of gas.	Last Meter reading/ record of supply.	Quantity supplied during the month sector-wise.	Excise duty		Closing meter reading/ record of supply.	Remarks.
				Rate	Amount		
1	2	3	4	5	6	7	8

(d) in FORM RG-26, in column 14, *for* the letters and figure “A.R. 4AA” the letters and figure “A.R. 4-A” shall be *substituted*.

TABARAK ALI
Member (Excise),
National Board of Revenue.

[C. No. 2(42) Exc. 1/84]

MINISTRY OF COMMERCE

DEPARTMENT OF PRICES AND MARKET INTELLIGENCE

NOTIFICATIONS

Dhaka, the 12th November 1984

No. COM/DG/PF-1(77)/83.—In exercise of the powers conferred by clause 4 of the Essential Commodities Control Order, 1981, I, Group Captain (Retd.) Khairul Anam, Director General of Prices and Market Intelligence, Government of the People's Republic of Bangladesh, hereby refix the maximum retail selling price of medicines manufactured by M/s. Opsonin Chemical Industries Ltd. as under :—

Description of medicines.	Maximum retail selling price including 15% retailers' commission and 5% excise duty.
	Tk.
1. Chemotrim Tab (each)	1.30 (Taka one and paisa thirty) only.
2. Solas Tab. 100 mg (each)	1.05 (Taka one and paisa five) only.

Dhaka, the 13th November 1984

No. COM/DG/PF-1 (64)/82.—In exercise of the powers conferred by clause 4 of the Essential Commodities Control Order, 1981, I, Group Captain (Retd.) Khairul Anam, Director General of Prices and Market Intelligence, Government of the People's Republic of Bangladesh, hereby refix the maximum retail selling price of the following imported drugs and medicines which includes 12.5 percent commission/discount to retailers on MRP. This price shall come into force with immediate effect. Importers shall print or seal the notified price on each container of imported Drugs and Medicines before disposal/sale :—

Sl. No.	Name of items.	Pack.	C&F Price.	MRP in Taka.
	M/s. Boots Company, UK.		£	Tk.
1	Brufen Tablet	500's	8.25	531.60

KHAIRUL ANAM
GROUP CAPTAIN (RETD.),
Director General
of Prices and Market Intelligence,
Dhaka.

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