রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

শনিবার, এপ্রিল ২, ১৯৯৪

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

জাতীয় রাজস্ব বোর্ড

(আয়কর)

বিজ্ঞাপন

তারিখ: ১৯শে চৈত্র, ১৪০০/২রা এপ্রিল, ১৯৯৪

এস, আর, ও নং ১১১-আইন/৯৪—Income Tax Ordinance, 1984 এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধন করিল, যাহা উক্ত section এর sub-section (4) এর বিধান মোতাবেক, ইতিপূর্বে বাংলাদেশ গেজেটে প্রকাশিত হইয়াছিল, যথা:—

উপরি-উক্ত Rules এর rule 38 এর পরিবর্তে নিম্নরূপ rule 38 প্রতিস্থাপিত হইবে, যথা:—

"38. Procedure for self-assessment.—(1) Where an assessee, not being a limited company registered under the Companies Act, 1913 (VII of 1913), or a director holding shares exceeding 5% of the paid-up capital of a limited company registered under the said Act, derives income chargeable under any head, or where he derives income chargeable under the head "Income from business or profession" having a capital investment up to two lakh taka in any field other than small or cottage industry or a capital investment up to three lakh taka in small or cottage industry and has not hitherto been assessed, shows income which is not less than one-fourth of the capital invested and furnishes a bank certificate from a scheduled bank confirming maintenance of an account either in the name of the assessee or in the name of the business or profession, and

মূল্য : টাকা ২.০০

S.R.O. No. 111/1994 · unofficial copy for study · Md Sajid Hossain Shimanto · smartaccountantbd.com 1 / 3

files a return of his total income with the description, "Self-Assessment", superscribed on the top of the return form, on or before the date specified in section 75(2)(c) of the Ordinance showing income above the exemption limit, and—

(a) such return is accompanied—

(i) where the assessee derives income chargeable under the head "Income from business or profession" and maintains proper books of accounts, by a copy of the Trading and Profit and Loss Account and the Balance Sheet and a statement of assets and liabilities in the form specified in rule 25 ;

(ii) where the assessee derives income chargeable under the head "Income from business or profession" and has not maintained proper books of accounts, by a statement showing the particulars of his income and expenditure and a statement of assets and liabilities in the form specified in rule 25 ;

(iii) where the assessee derives income chargeable under any head other than "Income from business or profession" by a statement showing particulars of his income and a statement of assets and liabilities in the form specified in rule 25 ;

(b) such return does not show any loss or lesser income than the income last assessed or assessment on the basis of such return does not result in refund ;

(c) such return in duly verified by the assessee to be correct and complete in all respects ;

(d) the assessee pays tax of an amount calculated at the rates applicable to the total income shown in the return and the tax so calculated and paid is not less than taka one thousand and five hundred ;

(e) the amount of tax payable is paid by the assessee on or before the date on which the return is filed by him.

(2) If the Deputy Commissioner of Taxes is satisfied that the conditions laid down in sub-rule (1) have been fulfilled, he shall complete the assessment under section 83A(1) of the Ordinance.

(3) Where the return filed by the assessee is not duly verified, is incomplete or is not accompanied by any one or more of the statements or documents referred to in sub-rule (1), or where there is any mistake in the computation of the total income or the tax (including any tax credit in respect of allowances, deductions or rebates claimed by the assessee) shown in the return, the Deputy Commissioner of Taxes may, before completing the assessment under section 83A(1) of the Ordinance, require the assessee, by a notice in writing, to verify or complete the return or to file the statement or document which has not been filed or to rectify

S.R.O. No. 111/1994 · unofficial copy for study · Md Sajid Hossain Shimanto · smartaccountantbd.com

the mistake on or before a date to be specified in the said notice; and if the assessee complies with the terms of the said notice on or before the specified date, the Deputy Commissioner of Taxes shall complete assessment under the said section.

(4) Notwithstanding the foregoing provisions of this rule, the Board or any authority subordinate to it, if so authorised by the Board in this behalf, may, pursuant to the provisions of section 83A(2) of the Ordinance, select, in the manner to be determined by the Board, a portion, not exceeding ten per cent, of the returns qualifying for acceptance under this rule during any year, and refer the returns so selected to the Deputy Commissioner of Taxes for completion of assessment under section 83 or, if the circumstances so warrant, under section 84 of the Ordinance."

এ, এফ, এম, তাইয়েবুর রহমান
সদস্য (আয়কর)।

মোঃ মিজানুর রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আব্দুর রশীদ সরকার, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস, তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

S.R.O. No. 111/1994 · unofficial copy for study · Md Sajid Hossain Shimanto · smartaccountantbd.com