রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুলাই ১৬, ১৯৮৭

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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ১৬ই জুলাই, ১৯৮৭

নং এস, আর, ও ১৫০-আইন/৮৭—The Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধন করিলেন, যাহা উক্ত section এর sub-section (4) এর বিধান মোতাবেক ইতিপূর্বে প্রকাশ করা হইয়াছিল, যথাঃ—

উপরি-উক্ত Rules এর—

(১) rule 17A তে প্রথম proviso-এর item (j)-এর শেষ প্রান্তস্থিত কোলনটির পরিবর্তে সেমিকোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন items সংযোজিত হইবে, যথাঃ—

"(k) Coconut oil;

(l) Plastic products:

(i) insulating tape;

(ii) venetian blinds;

(iii) roller blinds;

(iv) rods, bars, pipes;

(v) sanitary and toilet fittings;

মূল্যঃ ৬০ পয়সা

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(m) PVC pipes;

(n) Playing cards;

(o) G.P. sheets;

(p) Milk in powder form in bulk and in tin packing;";

(২) rule 33তে sub-rule (1) এর Schedule এ,—

(ক) column 1 এর serial number 1 এর বিপরীতে column 2 ও 3তে "2000" সংখ্যাটির পরিবর্তে "2500" সংখ্যাটি প্রতিস্থাপিত হইবে;

(খ) column 1 এর serial number 4 এর বিপরীতে column 2 এর

(অ) item (2)(b) সম্পর্কিত এন্ট্রিগুলিতে "4200" সংখ্যাটির পরিবর্তে "4800" সংখ্যাটি প্রতিস্থাপিত হইবে;

(আ) item (2) (c) সম্পর্কিত এন্ট্রিগুলিতে "3600" সংখ্যাটির পরিবর্তে "4200" সংখ্যাটি প্রতিস্থাপিত হইবে;

(ই) item (2) (d) সম্পর্কিত এন্ট্রিগুলিতে "1200" সংখ্যাটির পরিবর্তে "1500" সংখ্যাটি প্রতিস্থাপিত হইবে;

(ঈ) item (2)(e)(iii) (A) ও (B) সম্পর্কিত এন্ট্রিগুলিতে "4200" সংখ্যাটির পরিবর্তে "4800" সংখ্যাটি প্রতিস্থাপিত হইবে;

(গ) column 1 এর serial number 5 এর বিপরীতে columns 2 ও 3 তে "3600" সংখ্যাটির পরিবর্তে "4200" সংখ্যাটি প্রতিস্থাপিত হইবে;

(৩) rule 55এ "in the company" শব্দগুলির পর "with a voting power exceeding five per cent. of the whole of such power" শব্দগুলি সন্নিবেশিত হইবে;

(৪) rule 65C এর পরিবর্তে নিম্নরূপ rule 65C প্রতিস্থাপিত হইবে, যথা:—

"65C. **Rate for allowances in respect of expenditure on distribution of free samples.**—For the purpose of section 30(f) (iv) of the Ordinance, the rates in excess of which no deduction shall be admissible for expenditure in respect of distribution of free samples are specified below :—

(a) for the first year of the business—

(i) up to a turnover of taka 50 lakhs	.. At the rate of	1·75%
(ii) on the next taka 2 crores 50 lakhs	.. At the rate of	1·25%
(iii) on the next taka 7 crores	.. At the rate of	·75%
(iv) on the next taka 10 crores	.. At the rate of	·50%
(v) on the balance	.. At the rate of	·30%

(b) for the second and the third year—

(i) up to a turnover of taka 50 lakhs	.. At the rate of	1%
(ii) on the next taka 2 crores 50 lakhs	.. At the rate of	·75%
(iii) on the next taka 7 crores	.. At the rate of	·50%
(iv) on the next taka 10 crores	.. At the rate of	·30%
(v) on the balance	.. At the rate of	·25%

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(c) for the fourth year and years thereafter—

(i) up to a turnover of taka 50 lakhs	.. At the rate of	·40%
(ii) on the next taka 2 crores	.. At the rate of	·30%
(iii) on the next taka 7 crores	.. At the rate of	·20%
(iv) on the balance	.. At the rate of	·15%";

(৫) rule 66 এর পর নিম্নরূপ rule 67 সংযোজিত হইবে, যথা:—

"67. **Search and Seizure.**—(1) The powers of search and seizure under section 117 shall be exercised in accordance with sub-rules (2) to (19).

(2) The authorisation under sub-section (1) of section 117 by the Senior Commissioner of Taxes or Director of Inspection or the Commissioner or any such Deputy Director of Inspection or Inspectng Joint Commissioner as is empowered by the Board in this behalf shall be in the form prescribed in sub-rule (19).

(3) Every authorisation referred to in sub-rule (2) shall be in writing under the signature of the officer issuing the authorisation and shall bear his seal.

(4) Any person in charge of or residing in any building, place, vessel, vehicle or aircraft authorised to be searched shall, on demand by the officer authorised to exercise the powers of search and seizure under section 117 (hereinafter referred to as the authorised officer) and on production of the authority, allow him free ingress thereto and afford all reasonable facilities for a search therein.

(5) If ingress into such building or place cannot be so obtained it shall be lawful for the authorised officer executing the authority, with such assistance of police officers as may be required, to enter such building or place and search therein and in order to effect an entrance into such building or place, to break open any outer or inner door or window of any building or place, whether that of the person to be searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance :

Provided that, if any such building or place is an apartment in actual occupancy of a woman, who according to custom does not appear in public, the authorised officer shall, before entering such apartment, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may than break open the apartment and enter it.

(6) If ingress into any vessel, vehicle or aircraft authorised to be searched cannot be obtained because such vessel, vehicle or aicraft is moving or for any other reason, it shall be lawful for the authorised officer with such assistance of police officers or any other officers of the Government, as may be required, to stop any such vessel or vehicle or, in the case of an aircraft, compel it to stop or land, and search any part of the vessel, vehicle or aircraft; and in order to effect and entrance into such vessel, vehicle or aircraft, to break open any outer or inner door or window of any such vessel, vehicle or aircraft, whether that of the person to be

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searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance :

Provided that, if any such vessel, vehicle or aircraft is occupied by a woman, who according to custom does not appear in public, the authorised officer shall, before entering such vessel, vehicle or aircraft, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing.

(7) The authorised officer may require any person who is the owner, or has the immediate possession, or control, of any box, locker, safe, almirah or any other receptacle situate in such building, place, vessel, vehicle or aircraft, to open the same and allow access to inspect or examine its contents, and, where the keys thereof are not available or where such person fails to comply with any such requirement, may cause any action to be taken including the breaking open of such box, locker, safe, almirah or other receptacle which the authorised officer may deem necessary for carrying out all or any of the purposes specified in the authority issued under sub-rule 2.

(8) The authorised officer may, where it is not practicable to seize the money, bullion, jewellery or other valuable article or thing or any books of account or document, serve an order on the owner or the person who is in immediate possession or control thereof that he shall not remove, part with or otherwise deal with it except with the previous permission of the authorised officer, who may take such steps as may be necessary for ensuring compliance with this sub-rule.

(9) Any person referred to in clause (c) of sub-section (2) of section 117 may be searched by the authorised officer with such assistance as he may consider necessary. If such person is a woman, the search shall be made by another woman with a strict regard to decency.

(10) Before making a search, the authorised officer shall,—

(a) where a building or place is to be searched, call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situate; and

(b) where a vessel, vehicle or aircraft is to be searched, call upon any two or more respectable persons, to attend and witness the search and may issue an order in writing to them or any of them so to do.

(11) The search shall be made in the presence of the witnesses aforesaid and a list of all things seized in the coure of such search and of the places in which they were respectively found shall be prepared by the authorised officer and signed by such witnesses; but no person witnessing a search shall be required to attend as a witness of the search in any proceedings under the Income Tax Act, 1922 or the Income Tax Ordinance, 1984 unless specially summoned.

(12) The occupant of the building, place, vessel, vehicle or aircraft searched, including the person in charge of such vessel, vehicle or aircraft or some person on his behalf, shall be permitted to attend during the search and a copy of the list prepared under sub-rule (11) shall be delivered to such occupant or person. A copy thereof shall be forwarded to

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the Senior Commissioner of Taxes and, where the authorisation has been issued by any officer other than the Senior Commissioner of Taxes, also to that officer.

(13) Where any person is searched under clause (c) of sub-section (2) of section 117, a list of all things taken possession of shall be prepared and a copy thereof shall be delivered to such person. A copy thereof shall be forwarded to the Senior Commissioner of Taxes and, where the authorisation has been issued by any officer other than the Senior Commissioner of Taxes, also to that officer.

(14) The authorised officer shall place or cause to be placed the bullion, jewellery and other valuable articles and things seized during the search in a package or packages which shall be listed with details of the bullion, jewellery and other valuable articles and things place therein; every such package shall bear an identification mark and the seal of the authorised officer or any other taxes authority not below the rank of Deputy Commissioner of Taxes and the occupant of the building, place, vessel, vehicle or aircraft including the person in charge of such vessel, vehicle or aircraft, searched or any other person in his behalf shall also be permitted to place his seal on them. A copy of the list prepared shall be delivered to such occupant or person. A copy shall be forwarded to the Senior Commissioner of Taxes and where the authorisation has been issued by any officer other than the Senior Commissioner of Taxes, also to that officer.

(15) The authorised officer may convey the books of account and other documents, if any, seized by him in the course of the search made by him and the package or packages, if any, referred to in sub-rule (14) to the office of any taxes authority not below the rank of Deputy Commissioner of Taxes (hereinafter referred to as the Custodian). Any money seized in the search referred to above may also be deposited with the Custodian.

(16) (i) The Custodian shall take such steps as he may consider necessary for the safe custody of—

(a) books of account and other documents, and

(b) the package or packages, conveyed to him.

(ii) The Custodian may deposit for safe custody all or any of the packages with any branch of the Bangladesh Bank or its subsidiaries or a Government Treasury.

(iii) Where any money has been deposited with the Custodian, he may credit the money, or remit the money through the nearest Government Treasury free of charge for being credited, in the Personal Deposit Account of the Senior Commissioner of Taxes in the Government Treasury at the place where the office of the Senior Commissioner is situate.

(17) (i) Whenever any sealed package is required to be opened for any of the purposes of the Income-tax Act, 1922/Income Tax Ordinance 1984, the authorised officer may, unless he is himself the Custodian, requisition the same for the custodian and on receipt of the requisition, such

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package or packages, as the case may be, shall be delivered to him by the Custodian. The authorised officer may break any seal and open such package in the presence of two respectable witnesses after giving a reasonable notice to the person from whose custody the contents were seized, to be present.

(ii) Such person shall be permitted to be present till all or any of the contents of such package are placed in a fresh package or packages and sealed in the manner specified in sub-rule (1) or delivered to such person or the Custodian, as the case may be.

(18) The Deputy Commissioner of Taxes to whom a report with all relevant papers have been handed over under sub-section (1) of section 118 shall have all the powers conferred on the authorised officer under sub-rules (15) and (17).

(19) Warrant of authorisation under section 117 of the Income Tax Ordinance, 1984, and rule 67(2) of the Income Tax Rules, 1984.

To

The Inspecting Joint Commissioner of Taxes,

The Joint Director of Inspection,

The Deputy Commissioner of Taxes,

The Deputy Director of Inspection.

Whereas information has been laid before me and on the consideration thereof I have reason to believe that—a summons under sub-section 37(1) of the Income-tax Act, 1922 or under section 122(1) of the Income Tax Ordinance, 1984 or a notice under section 22(4) of the Income-tax Act, 1922 or under section 79 of the Income Tax Ordinance, 1984 was issued by the Inspecting Joint Commissioner of Taxes/Deputy Commissioner of Taxes..... to.....(name of the person) on.....(date) to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he has omitted or failed to produce, of cause to be produced, such books of account or other documents as required by such summons or notice;

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a summons under section 37(1) of the Income-tax Act, 1922 or under section 122 (1) of the Income Tax Ordinance, 1984 or a notice under section 22(4) of the Income-tax Act, 1922 or under section 79 of the Income Tax Ordinance, 1984 has been issued by Inspecting Joint Commissioner of Taxes/ the Deputy Commissioner of Taxes.....to.....(name of the person) on.....(date) to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he will not produce or cause to be produced, such books of account or other documents as required by such summons or notice;

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if a summons under section 37 (1) of the Income-tax Act, 1922 or under section 122 (1) of the Income Tax Ordinance, 1984 or a notice under section 22 (4) of the Income-tax Act, 1922 or under section 79 of the Income Tax Ordinance, 1984 is issued to.....(name of person) to produce, or cause to be produced, books of account or other documents which will be useful for, or relevant to, proceedings under the Income-tax Act, 1922, or under the Income Tax Ordinance, 1984, he would not produce or cause to be produced such books of account or other documents as required by such summons or notice;

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Messrs/Mr./Miss/Mrs.....are/is in possession of any money, bullion, jewellery or other valuable article or thing and such money, bullion, jewellery or other valuable article or thing represents either wholly or partly income or property which has not been or would not be disclosed for the purposes of the Income-tax Act, 1922 or the Income Tax Ordinance, 1984;

And whereas I have reason to suspect that such books of account, other documents, money, bullion, jewellery or other valuable article or thing have been kept and are to be found in.....(specify particulars of the building/place/vessel/vehicle/aircraft);

This is to authorise and require you.....(name of the Joint Director of Inspection or of the Inspecting Joint Commissioner of Taxes or of the Deputy Director of Inspection or the Deputy Commissioner of Taxes)—

(a) to enter and search the said building/place/vessel/vehicle/aircraft;

(b) to search any person who has got out of, or is about to get into or is in the building/place/vessel/vehicle/aircraft if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;

(c) to place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;

(d) to examine such books of account and documents and make, or cause to be made, copies or extracts from such books of account and documents;

(e) to seize any such books of account, documents money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;

(f) to make a note or an inventory of any such money, bullion, jewellery or other valuable article or thing;

(g) to convey such books of account, documents, money, bullion, jewellery or other valuable article or thing to the office of the Inspecting Joint Commissioner of Taxes or any other authority not below the rank of the Deputy Commissioner of Taxes employed in the execution of the Income Tax Ordinance, 1984; and

(h) to exercise all other powers and perform all other functions under section 117 of the Income Tax Ordinance, 1984 and the rules relating thereto.

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You may requisition the services of any police officer or any officer of the Government, to assist you for all or any of the purposes specified in sub-section (1) of section 117 of the Income Tax Ordinance, 1984.

(SEAL)

Senior Commissioner of Taxes.
Commissioner of Taxes.
Director of Inspection.
Joint Director of Inspection.
Inspecting Joint Commissioner of Taxes.

Explanation.—In this rule, "section" means a section of the Ordinance.".

মোঃ মতিউর রহমান
সদস্য (কর)।

মোঃ সিদ্দিকুর রহমান, ডেপুটি কন্ট্রোলার, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা, কর্তৃক মুদ্রিত।
মোঃ রবিউল হোসেন, ডেপুটি কন্ট্রোলার, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস, তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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