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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Income-tax)

NOTIFICATION

Dacca, the 11th December, 1980

No. S.R.O. 435-L/80.—The following draft of certain further amendments in the Income-tax Rules which the National Board of Revenue proposes to make in exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), read with the third proviso to sub-section (2) of section 12B of the said Act, is hereby published as required by sub-section (4) of the said section 59 for the information of all persons likely to be affected thereby and notice is hereby given that said draft will be taken into consideration or after a period of sixty days from the date of publication of this Notification in the official Gazette. Any objection or suggestion which may be received from any person in respect of the said draft on or before the expiry of the aforesaid period will be considered by the National Board of Revenue:

Draft Amendment

In the aforesaid Rules, *after* rule 51, the following new rule 52 shall be *added*, namely :—

"52. The manner to be followed in connection with the purchase of a capital asset by the Government in exercise of the powers conferred by the third proviso to sub-section (2) of section 12B shall be as follows :—

(1) Where the Deputy Commissioner of Taxes has reason to believe that any immovable property is being transferred by a person (hereinafter referred to as the transferor) to another person

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(hereinafter referred to as the transferee) and the fair market value of such property exceeds the declared value by more than twenty five per cent. and the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with the object of—

(a) facilitating the reduction or evasion of the liability of the transferor to pay the tax under the Income-tax Act in respect of any income arising from the transfer or any other taxes or duties; or

(b) facilitating the concealment of any income or any moneys or other assets which have not been or which ought to have been disclosed by the transferee for the purposes of the Income-tax Act, 1922, or the Wealth Tax Act, 1963;

he may, subject to the provisions of this rule, initiate proceedings for the acquisition of such property by the Government.

(2) The Deputy Commissioner of Taxes shall initiate proceedings for acquisition of immovable property under this rule by giving a notice to that effect in the official Gazette. A copy of such notice shall also be published in the two leading newspapers of wide circulation where such property is located. A copy of such notice shall be served on the transferor, the transferee, the person in occupation of the property, if the transferee is not in occupation thereof:

Provided that no such proceedings shall be initiated after the expiry of a period of two years from the end of the month in which the instrument of transfer in respect of such property is registered under the Registration Act, 1908.

(3) Objection against the acquisition of the immovable property in respect of which a notice has been published in the official Gazette and the newspapers may be made in writing by the transferor or the transferee to the Deputy Commissioner of Taxes within sixty days of the publication of the notice in the official Gazette or the newspapers.

(4) The Deputy Commissioner of Taxes shall fix a date and place for the hearing of the objections against the acquisition and shall give notice of the same to every person who has made such objection :

Provided that notice shall also be given to the transferee of such property even if he has not made any such objection.

(5) After hearing the objections, if any, and after taking into account all the relevant materials on record, if the Deputy Commissioner of Taxes is satisfied that—

(a) the fair market value of such property exceeds the consideration paid therefor by more than twenty-five per cent of such consideration; and

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(b) the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with such object as is referred to in sub-clause (a) or sub-clause (b) of clause (1),

he may, after obtaining the approval of the Commissioner of Taxes, make an order for the acquisition of the property under this rule.

(6) A person aggrieved by an order made under clause (5) may prefer an appeal under the Act to the Appellate Tribunal.

(7) As soon as may be after the order of acquisition of any immovable property made under clause (5), the Deputy Commissioner of Taxes may, by notice in writing, order any person who may be in possession of the immovable property to surrender or deliver possession thereof to him or any other person duly authorised by him in writing in this behalf within thirty days of the service of the notice.

(8) If any person refuses or fails to comply with a notice under clause (7), the Deputy Commissioner of Taxes or any other person duly authorised by him under that clause may take possession of the immovable property and may, for that purpose, requisition the services of any police officer to assist him and it shall be the duty of such officer to comply with such requisition and may use such force as may be necessary.

(9) When the possession of the immovable property is surrendered or delivered under clause (7), the Deputy Commissioner of Taxes or the person duly authorised by him in that behalf or, as the case may be, when the possession thereof is taken under clause (8) the Government shall tender as consideration a sum equal to the aggregate of the amount of the declared value for its transfer *plus* ten per cent. of the said amount to the transferor and the property shall vest absolutely in the Government free from all encumbrances:

Provided that nothing in this clause shall operate to discharge the transferor or the transferee or any other person (not being the Government) from any liability in respect of such encumbrances, and notwithstanding anything contained in any other law, such liability may be enforced against the transferor or the transferee or such other person by a suit for damages.

(10) Notwithstanding anything contained in clause (9), if any dispute arises as to the apportionment of the amount of consideration amongst persons claiming to be entitled thereto, the Government shall deposit in the principal civil court of original jurisdiction the amount required to be tendered under sub-rule (9) and refer such dispute for decision of the court and the decision of the court thereon shall be final".

M. S. CHOWDHURY
Member (Taxes).

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PRESIDENT'S SECRETARIAT

Information Division

NOTIFICATION

Dacca, the 11th December 1980

No. S.R.O. 436-L/80/PS/ID/1/2/80(Admn).—In exercise of the powers conferred by the proviso to article 133 of the Constitution of the People's Republic of Bangladesh, the President, after consultation with the Bangladesh Public Service Commission as required by clause (2) of article 140 of that Constitution, is pleased to make the following rules, namely :—

THE OFFICERS (INFORMATION DIVISION, PRESIDENT'S SECRETARIAT) RECRUITMENT RULES, 1980

1. **Short title.**—These rules may be called the Officers (Information Division, President's Secretariat) Recruitment Rules, 1980.

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

(a) "appointing authority" in relation to any specified post or class of such post to make appointment to such post or class of post means the President of the People's Republic of Bangladesh or an officer authorised by him;

(b) "Commission" means the Bangladesh Public Service Commission;

(c) "probationer" means a person appointed on probation to a specified post;

(d) "recognised university" means a university established by or under any law for the time being in force and includes any other university declared by the Government, after consultation with the Commission, to be a recognised university for the purpose of these rules;

(e) "requisite qualification" in relation to a specified post, means the qualification laid down in the Schedule in relation to that post;

(f) "Schedule" means the Schedule annexed to these rules; and

(g) "specified post" means a post specified in the Schedule.

3. **Procedure for recruitment.**—(1) Subject to the provisions of the Schedule and instructions relating to reservation for the purpose of clause (3) of article 29 of the Constitution of the People's Republic of Bangladesh, appointment to a specified post shall be made—

(a) by direct recruitment; or

(b) by promotion; or

(c) by transfer on deputation.

(2) No person shall be appointed to a specified post unless he has the requisite qualification and, in the case of direct recruitment, he is also within the age limit laid down in the Schedule for that post.

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4. **Appointment by direct recruitment.**—(1) No appointment to a specified post by direct recruitment shall be made except upon the recommendation of the Commission.

(2) No person shall be eligible for appointment to a specified post by direct recruitment, if he—

(a) is not a citizen of Bangladesh or a permanent resident of Bangladesh:

Provided that this clause shall not apply in the case of a person who is already in the service of the Republic;

(b) is married to, or has entered into a promise of marriage with, a person who is not a citizen of Bangladesh.

(3) No appointment to a specified post by direct recruitment shall be made until—

(a) the person selected for appointment is certified by a Medical Board set up for the purpose by the Director of Health Services to be medically fit for such appointment and that he does not suffer from any such organic defect as is likely to intertere with the discharge of the duties of the specified post; and

(b) the antecedents of the person so selected have been verified through appropriate agencies and found to be such as do not render him unfit for appointment in the service of the Republic.

(4) No person shall be recommended for appointment to a specified post unless—

(a) he applied in such form, accompanied by such fee and before such date, as was notified by the Commission while inviting applications for the specified post; and

(b) in the case of a person already in Government service or in the service of a local authority, he applied through his official superior.

5. **Appointment by promotion.**—(1) Appointment by promotion to a specified post shall be made on the recommendation of such Committee or Board as the Government may constitute in this behalf.

(2) A person shall not be eligible for appointment by promotion to a specified post if he has unsatisfactory records of service.

6. **Probation.**—(1) Persons elected for appointment to a specified post against a substantive vacancy shall be appointed on probation,—

(a) in the case of direct recruitment, for a period of two years from the date of substantive appointment; and

(b) in the case of promotion, for a period of one year from the date of such appointment:

Provided that the appointing authority may, for reasons to be recorded in writing, extend the period of probation by a period or periods so that the extended period does not exceed two years in the aggregate.

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(2) Where, during the period of probation of a probationer, the appointing authority is of opinion that the conduct and work of the probationer is unsatisfactory or that he is not likely to become efficient, it may, before the expiry of that period,—

(a) in the case of direct recruitment, terminate his service; and

(b) in the case of promotion, revert him to the post from which he was promoted.

(3) After the completion of the period of probation including the extended period, if any, the appointing authority,—

(a) if it is satisfied that the conduct and work of the probationer during the period of probation has been satisfactory, shall subject to the provisions of sub-rule (4), confirm him; and

(b) if it is of opinion that the conduct and work of the probationer during that period was not satisfactory, may,—

(i) in the case of direct recruitment, terminate his service; and

(ii) in the case of promotion, revert him to the post from which he was promoted.

(4) A probationer shall not be confirmed in a specified post until he has passed such examination and undergone such training as the Government may, from time to time, prescribe by order.

7. Notwithstanding anything contained in these rules, the President may, after making relaxation of any of the provisions of these rules in consultation with the Commission, appoint any person of his choice and at his discretion to any specified post.

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THE SCHEDULE

Sl. No.	Name of the specified post.	Age limit for direct recruitment.	Method of recruitment.	Qualification and experience.
1	2	3	4	5
1	Deputy Press Secretary.	Not exceeding 35 years, relaxable in the cases of exceptionally well qualified candidates.	By promotion from amongst the Assistant Press Secretary, Assistant Public Relations Officer, Media Monitor and Senior Information Officer, and when none is found suitable for promotion, by direct recruitment or by transfer on deputation of a Government Officer of the equivalent rank and status.	(a) *For promotees.*—At least 5 years' service in the post from which promotion is to be made. (b) *For direct recruits.*—(i) First Class Master's Degree or Second Class Master's Degree with Second Class Honours from a recognised university; (ii) At least 10 years' experience in journalism in leading Dailies, News Agencies, Broadcasting Organisations or Press Information Department; and (iii) Exceptional command over English and Bengali languages and positive contribution in the field of literature, Art or Culture.
2	Public Relations Officer.	Ditto ..	Ditto ..	Ditto.
3	Evaluation and Research Officer.	Ditto ..	Ditto ..	Ditto.

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Sl. No.	Name of the specified Post.	Age limit for direct recruitment.	Method of recruitment.	Qualification and experience.
1	2	3	4	5
4	Assistant Press Secretary.	Note exceeding 35 years, relaxable in the cases of exceptionally well qualified candidates.	By promotion from amongst the Information Officer and Reporters, and when none is found suitable for promotion, by direct recruitment or by transfer on deputation of a Government Officer of the equivalent rank and status.	(a) *For promotees.*—At least 6 years' service in the post from which promotion is to be made. (b) *For direct recruits.*—(i) First Class Master's Degree or Second Class Master's Degree with Second Class Honours, preferably in Journalism, from a recognised university; (ii) At least 8 years' experience in Journalism; and (iii) Ability to write articles both in English and Bengali.
5	Assistant Public Relations Officer.	Ditto ..	Ditto ..	Ditto.
6	Media Monitor ..	Ditto ..	Ditto ..	Ditto.
7	Senior Information Officer.	Ditto ..	Ditto ..	Ditto.
8	Information Officer	Not exceeding 25 years, relaxable in the cases of exceptionally well qualified candidates.	By direct recruitment or by transfer on deputation of a Government officer of the equivalent rank and status.	*For direct recruits.*—(i) First Class Master's Degree or Second Class Master's Degree with Second Class Honours in Public Administration, History, Journalism, Economics or Sociology from a recognised university;

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					(ii) Command over English and Bengali languages; (iii) Contribution in periodicals and journals and positive participation in the field of Literature, Art or Culture will be considered as additional qualification; (iv) Candidates having experience in the allied field will be given preference.
9	Reporter	.. Ditto	.. Ditto	..	*For direct recruits.*—(i) Second Class Master's Degree from a recognised university; (ii) Command over English and Bengali languages; and (iii) 140 and 40 words per minute speed, respectively, in English shorthand and typing, 120 and 30 words per minute speed, respectively in Bengali shorthand and typing.

By order of the President

A.K.M. HASHEM

Deputy Secretary.

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