রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, মে ৩০, ২০০৭

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

জাতীয় রাজস্ব বোর্ড

প্রজ্ঞাপন

তারিখ, ৬ জ্যৈষ্ঠ ১৪১৪/২০ মে ২০০৭

এস, আর, ও নং ৮১-আইন/২০০৭—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এর sub-section (1), উক্ত Ordinance এর section 139 এর সহিত পঠিতব্য, এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিতেছে, যথা ঃ—

প্রস্তাবিত সংশোধনী

উপরি উক্ত Rules এর—

(ক) **rule 2** এর পরিবর্তে নিম্নরূপ **rule 2** প্রতিস্থাপিত হইবে, যথা ঃ—

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

(a) "certificate" means a certificate forwarded to the Tax Recovery Officer by the Deputy Commissioner of Taxes, issued under section 138 of the Ordinance, for the recovery of arrears under these rules;

(b) "defaulter" means the assessee mentioned in the certificate;

(c) "execution", in relation to a certificate, means steps taken for the recovery of arrears under these rules in pursuance of a certificate;

(d) "officer" means a "public officer" as defined in the Code of Civil Procedure, 1908 (Act V of 1908), or a "public servant" as defined in section 21 of the Penal Code (Act XIV of 1860), including a person subordinate to the Tax Recovery Officer whom the Tax Recovery Officer authorises to execute an order of attachment or sale or arrest;

(e) "ordinance" means the Income Tax Ordinance, 1984 (XXXVI of 1984);

মূল্য ঃ টাকা ২০.০০

S.R.O. No. 81/2007 · unofficial copy for study · Md Sajid Hossain Shimanto · smartaccountantbd.com 1 / 40

(f) "property" includes movable or immovable property, including shares, debentures, or interest in any company or any actionable claim;

(g) "section" means a section of the Ordinance;

(h) "share in a company" includes stock, debenture stock, debentures and bonds.";

(খ) **rule 67** এর পর নিম্নরূপ **rule 68** সংযোজিত হইবে, যথা ঃ—

"68. Modes of recovery of taxes.—(1) For the purpose of recovery of demand under section 139, the Tax Recovery Officer shall exercise one or more of the following modes in accordance with sub-rules (2) to (79).

(2) Upon receipt of a certificate the Tax Recovery Officer shall cause to be served upon the defaulter a notice requiring the defaulter to pay the amount specified in the certificate within fifteen days from the date of service of the notice and intimating that, in default, recovery actions would be taken to realize the amount under this rule:

Provided that the notice referred to in sub-rule (2) and other notices under this rule shall be served as provided in section 178.

Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes

Circle_____ Zone_____

Income Tax Ordinance, 1984 Ref :
Section 138

TIN :
Date :

CERTIFICATE FOR RECOVERY OF ARREARS OF TAX

TO
Tax Recovery Officer
Circle _____ Zone _____

This is to certify that the sum of taka _____ is due from [1] _____ TIN _____ residing/located at [2] _____ as arrear of tax payable under the Income Tax Ordinance 1984 for the assessment year(s) [3] _____ (with year-wise break up, if any, to be shown below)

Year-wise break up, if any

Year Amount

_____
Signature

Office Seal

_____
[Name of the Deputy Commissioner of Taxes]
Circle _____ Zone _____

[1] Insert name of tax defaulter
[2] Insert defaulter's address
[3] Insert assessment years

Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle _____ Zone _____

Income Tax Rules, 1984 Ref:
Rule 68(2)

TIN :
Date :

NOTICE OF DEMAND TO DEFAULTER

[1] .....

.....

.....

This notice of demand is made pursuant to the certificate issued by the Deputy Commissioner of Taxes, Circle _____ Zone _____ on [2] _____ to recover an amount of Taka [3] _____ as arrears of tax from you which has remained unpaid for the assessment year(s) _____ (with year-wise break up of arrears, if any, to be shown below).

You are required to pay the said amount of Taka _____ as arrears of tax within 15 days of the receipt of this notice. Payment may be made in the manner specified in rule 26A of the Income Tax Rules, 1984.

From the date of receipt of this notice, you must not sell, mortgage, alienate in any manner, charge, lease, or otherwise deal with any of your property to defeat the payment of this demand without written approval of the undersigned. For the purpose of this notice, "property" means movable or immovable property, including any shares, debentures, or interest in any company or any actionable claim.

If you do not pay this amount within the period specified, recovery action as per rule 68 of Income Tax Rules, 1984 may be taken against you to recover the unpaid amount.

Year-wise break up, if any

Year Amount

Office Seal

_____

Signature

_____

[Name of the Tax Recovery Officer]

Circle _____ Zone _____

[1] Insert defaulter's name and address
[2] Insert date of issuance of certificate
[3] Insert aggregate of arrear tax

(3) No step in execution of a certificate shall be taken until the period of fifteen days has elapsed since the date of service of the notice required by rule 68(2):

Provided that, if the Tax Recovery Officer is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable property as would be liable to attachment in execution of a certificate and that the realisation of the amount of the certificate would in consequence be delayed or obstructed, he may at any time after the issue of the notice under rule 68(2) direct, for reasons to be recorded in writing, an attachment of the whole or any part of such property:

Provided further that, if the defaulter whose property has been so attached furnishes security to the satisfaction of the Tax Recovery Officer, such attachment shall be cancelled from the date on which the Tax Recovery Officer accepts such security.

(4) Whenever arrears are realised, by sale or otherwise in execution of a certificate, those shall be disposed of in the following manners, namely—

(a) there shall be paid to the Deputy Commissioner of Taxes the amount due under the certificate in execution of which the arrears were realised; and

(b) the balance, if any, shall be paid to the defaulter after deducting the costs, if any, as per section 139(2).

(5) The following shall not be liable to attachment and sale under this rule, namely :—

(i) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and dependant children, and such personal ornaments, as in accordance with religious usage, cannot be parted with by any woman;

(ii) tools of artisans, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Tax Recovery Officer, be necessary to enable him to earn his livelihood as such;

(iii) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him;

(iv) the standing crops or agricultural produce lying in a field nearby, or stored in or near the dwelling house of the defaulter or stored on the land owned, leased or cultivated by the defaulter, which represents the agricultural produce of the land owned, leased or cultivated by the defaulter.

(6) Where any claim is preferred to, or any objection is made to the attachment or sale of any property in execution of a certificate of the ground that such property is not liable to such attachment or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made under this sub-rule where the Tax Recovery Officer considers that the claim or objection was designed to unnecessarily delay the process of execution.

(7) Where the property to which the claim or objection made under sub-rule(6) has been advertised for sale, the Tax Recovery Officer ordering the sale may postpone it pending the investigation of the claim or objection, upon such terms as to security or otherwise as the Tax Recovery Officer may deem fit, if the objector can adduce proper evidence.

(8) Where upon the investigation under sub-rule (7) the Tax Recovery Officer is satisfied that the property was, at the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in possession of some other person in trust for him, or in the occupancy of a tenant of other person paying rent to him, the Tax Recovery Officer shall disallow the claim.

(9) Where the amount due is paid to the Deputy Commissioner of Taxes or the certificate is cancelled, the attachment shall be deemed to be withdrawn and, in the case of immovable property, the withdrawal shall, if the defaulter so desires, be proclaimed at his own expense and a copy of the proclamation shall be affixed in the manner provided by this rule for a proclamation of sale of property, as prescribed in the following form:

Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes

Circle_____Zone_____

Income Tax Ordinance, 1984
Section 140
Income Tax Rules, 1984
Rule 68(9)

Ref :
TIN :
Date :

ORDER OF WITHDRAWAL/CORRECTION OF CERTIFICATE

To
Tax Recovery Officer
Circle_____Zone_____

I intimate to you, under section 140(1) of the Income Tax Ordinance, 1984 that the certificate issued to you on_____in respect of [1]_____residing/located at [2]_____is hereby.

(1) withdrawn with effect from_____; or
(2) corrected as below [3]

_____

Signature
_____

[Name of the Deputy Commissioner of Taxes]
Circle_____ Zone _____

Office Seal

1. Insert name of defaulter
2. Insert address of defaulter
3. Indicate corrections.

(10) The Tax Recovery Officer may authorize any officer to execute an order of attachment or sale under this rule.

Government of the People's Republic of Bangladesh
Office of the Tax Recovery officer

Circle _____ Zone _____

Income Tax Rules, 1984
Rule 68 (10)

Ref :
TIN :
Date :

AUTHORIZATION OF OFFICER TO ACT ON BEHALF OF TAX RECOVERY OFFICER

[1] .....
[2] .....
.....

I, [3] _____, Tax Recovery Officer, Zone _____ Circle _____ authorize [1] _____ of [2] _____ to act as an officer for the purposes of the Income Tax Rules, 1984 until this authorization is revoked by me in writing

Office seal

_____
Signature

_____
[Name of the Tax Recovery officer]
Circle _____ Zone _____

[1] Insert name of person to be appointed as officer for the purpose of these Rules
[2] Insert designation and address of the person
[3] Insert name of the Tax Recovery officer

(11) The Tax Recovery officer or the officer authorized may adjourn any sale under this rule to a specified day and hour, recording his reasons for such adjournment :

Provided that such adjournment shall not be for more than tow occasions, each such adjournment being for not more than two calendar months.

(12) Where any sale of property is adjourned under sub-rule (11), a fresh proclamation of sale under this rule shall be made unless the defaulter consents to waive it.

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(13) Every sale under this rule shall be stopped if, before the lot is knocked down, the amount due is tendered to the officer conducting the sale, or proof is given to his satisfaction that the amount has been paid to the Deputy Commissioner of Taxes who has instructed the Tax Recovery Officer to execute the proceedings.

(14) Where a notice has been served on a defaulter under sub-rule(2), the defaulter or his representative in interest shall not sell, mortgage, charge, lease or otherwise deal with any property belonging to him except with the prior permission of the Tax Recovery Officer:

Provided that the Tax Recovery Officer Shall not accord such permission unless he is satisfied as to the recovery of the arrears from the defaulter.

(15) The Tax Recovery Officer or any officer authorized by him to attach or sell any property or to arrest the defaulter or to perform any other duty under this rule, may apply to the Officer-in-charge of the nearest police station and to other officers for such assistance as may be necessary in the discharge of his duties.

(16) When any property is attached under this rule, the Tax Recovery Officer shall prepare a warrant and where the warrant is to be served by an officer authorized by him, furnish the officer with such warrant.

Government of the People's Republic of Bangladesh

Office of the Tax Recovery officer

Circle———— Zone ————

Income Tax Rules, 1984
Rule 68(16)

Ref :
TIN :
Date :

AUTHORISATION/WARRANT FOR ATTACHMENT OF PROPERTY

1. .....
2. .....
.....

1,[3] _____ hereby authorize you to attach properties of[4] _____, residing at[5] _____ /having a place of business at _____ for realising the amount of taka[7] _____ being arrears of tax for the assessment year(s) mentioned in the certificate issued by Deputy Commissioner of Taxes on[8] _____.

You are, therefore, required to serve a copy of the warrant upon the above named and to follow and execute all the necessary procedure related to the attachment of property specified in the Income Tax Rules, 1984.

Attachment by seizure shall be made between sun-rise and sun-set and not during any time beyond that period. You are required to follow, while attaching any property of the defaulter, the instructions relating to property exempt from attachment.

Office seal

_____

Signature

_____

[Name of the Tax Recovery officer]
Circle _____ Zone _____

[1] Insert name and designation of the officer

[2] Insert office address of the officer

[3] Insert name of the Tax Recovery Officer

[4] Insert name of the defaulter

[5] Insert residence address of the defaulter

[6] Insert business address of the defaulter

[7] Insert the amount of arrear of taxes

[8] Insert the date of issuance of certificate

Copy to [4] _____ of [5, 6] _____

_____

Signature

_____

[Name of the Tax Recovery officer]
Circle _____ Zone _____

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Office of the Tax Recovery officer

Circle———— Zone ————

Income Tax Rules, 1984
Rule 68(16)

Ref :
TIN :
Date :

WARRANT OF ATTACHMENT OF PROPERTY

1. .....

2. .....

You have been issued with a notice of demand on [3] _____ to pay the arrears of tax amounting to Taka [4] ..... for the assessment year (s) ————————.

The undersigned is of the opinion that you are likely either to conceal, remove, or dispose of the whole or any part of the property, specified in the Schedule below, which is liable to attachment in execution of the notice of demand mentioned above for realization of the aforesaid amount. Such concealment, removal or disposal of the property will cause delay or obstruction in the realization of the arrears of tax. Therefore, the undersigned is hereby ordering the attachment of your property as per the provision of rule 68 (17) of the Income Tax Rules, 1984 and prohibiting you from concealing, removing or disposing of the said property wholly or in part, except under written permission of the undersigned or an order of any Court of law of competent jurisdiction.

This proclamation shall remain in force until revoked by the undersigned in writing.

Schedule of immovable property

Office seal

_____
Signature

_____
[Name of the Tax Recovery officer]
Circle _____ Zone _____

1. Insert name of the defaulter
2. Insert address of the defaulter
3. Insert date of notice of demand
4. Insert amount of the aggregate of arrear tax

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(17) Where any property to be attached is in the possession of the defaulter, the attachment shall be made by actual seizure or by assuming seizure and the Tax Recovery Officer or the officer authorized by him shall keep the property in his own custody or in the custody of one of his subordinates and shall be responsible for due custody thereof; and the defaulter shall be served with a copy of such attachment warrant:

Provided that when the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody is likely to exceed its value, the Tax Recovery Officer or the officer, as the case may be, may sell it at once.

(18)Where the property to be attached consists of the share or interest of the defaulter, the attachment shall be made by a warrant to the defaulter prohibiting him causing others from transferring the share or interest or charging it in any manner.

Government of the People's Republic of Bangladesh

Office of the Tax Recovery officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rule 68(18)

Ref :
TIN :
Date :

WARRANT OF ATTACHEMENT OF INTEREST/SHARE IN PROPERTY

[1] .....

[2] .....

[3] .....

I am directed to recover from you the amount of taka [4] ————————being arrears of tax for the assessment year (s)————————as set out in the certificate issued by the Deputy Commissioner of Taxes on [5] ————————. you have not paid the said amount as required by the notice of demand issued on [6] ————————.Therefore, your share or interest in the property specified in the Schedule below is hereby attached.

You are prohibited from transferring or charging your share or interest in the attached property.

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Schedule

[Insert details of property, in which the defaulter has a share or interest and which is to be attached]

Office seal

_____

Signature

_____

[Name of the Tax Recovery officer]
Circle _____ Zone _____

[1] Insert defaulter name

[2] Insert defaulter's residential address

[3] Insert defaulter's business address

[4] Insert amount of outstanding taxes

[5] Insert date of issue of certificate

[6] Insert date of issue of Notice of Demand

Note : The warrant should be sent both to the residential and business address of the defaulter.

Government of the People's Republic of Bangladesh

Office of the Tax Recovery officer

Circle _____ Zone _____

Income Tax Rules, 1984
Rule 68(18)

Ref :
TIN :
Date :

ORDER OF ATTACHMENT OF PROPERTY IN PARTNERSHIP

1. .....

2. .....

Pursuant to an warrant of attachment issued on [6] _____ attaching the property of [4] _____ residing at [5] _____ I order that the property set out in the Schedule below being a share or interest in property of the

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partnership known as [6] _____ and having a place of business at/occupying [7] _____ be attached and I charge the share or interest of [4] _____ in the scheduled property and profits of that partnership for payment of the amount of taka [8] _____

(2) Pursuant to this order of attachment, I appoint [9] _____ of [10] _____ as receiver of the share of [4] _____, as partner—

(a) in the charged profits from the partnership, whether those profits are already declared or accruing; and

(b) of any other money which may become due to [4] _____ in respect of the partnership.

Schedule

[11] [Insert details of property in Partnership]

_____
Signature

_____
[Name of the Tax Recovery officer]
Circle _____ Zone _____

Office seal

1. Insert name and designation of the officer
2. Insert address of the office
3. Insert date of attachment
4. Insert defaulter's name
5. Insert name of address
6. Insert name of partnership
7. Insert partnership's place of business
8. Insert amount of tax due
9. Insert name of receiver
10. Insert address of receiver
11. Insert description of property, including details of immovable property

Copy to[4] _____ of [5] _____ for information.

_____
Signature

_____
[Name of the Tax Recovery Officer]
Circle _____ Zone _____

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(19) In the case of attachment of property by actual seizure, the Tax Recovery officer or any officer authorized by him shall, after attachment of the property, prepare an inventory of the property attached specifying the place where it is lodged or kept, and shall in the case of seizure made by the officer, forward the inventory to the Tax Recovery Officer and deliver a copy of the inventory to the defaulter in either case.

Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rules 68(19)

Ref :
TIN :
Date :

INVENTORY OF PROPERTY ATTACHED BY SEIZURE

[1]. .....

1, [2]————of [3]————pursuant to a warrant of attachment issued on [4]————authorizing the attachment of the property of [5]————have to day seized the following property in the possession of [7]————.

Sl. no.	Description of seized property	Number of items	Name of place where lodged/kept

Office seal

————————
Signature
————————
[Name of the Office]
Circle ———— Zone ————

1. Insert name and address of Tax Recovery Officer
2. Insert name and designation of officer
3. Insaert address of officer
4. Insert the date of warrant of attachment
5. Insert name of defaulter
6. Insert address of defaulter
7. Insert name of person in possession.

Copy to [5] ————————of [6] ————————for information.

————————
Signature
————————
[Name of the Recovery Officer]
Circle ———— Zone ————

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(20) Attachment by seizure shall be made between sun-rise and sun-set and not during any time beyond that period.

(21) The Tax Recovery Officer or any officer authorized by him may break open any inner or outer door or window of any building and enter any building in order to seize any property if he belives or has reasonable grounds to belive that such building contains any property liable ro seizure under the warrant and giving all reasonable opportunity to women to withdraw he has notified his authority and intention of breaking open if admission is not given.

Government of the people's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rules 68(21)

Ref :
TIN :
Date :

NOTIFICATION OF INTENTION TO BREAK OPEN DOORS/WINDOWS

[1] .....

.....

.....

I notify you that I believe/have reasonable grounds to believe that the building at [2] ——— contains movable property liable to seizure under a warrant of attachment issued on [3] ——— in respect of [4] ——— residing at [5] ———/having a place of business at [6] ———.

I notify you that I intend to break open any inner or outer door or window of [2] ——— and enter it in order to seize the movable property under the said warrant of attachment if admission is not given to me to enter. All reasonable opportunity for women to withdraw prior to the entry will be given.

———
Signature

Office seal

———
[Name of the Tax Recovery Officer]
Circle ——— Zone ———

1. This should be addressed and served on the defaulter and or the occupier of the building
2. Insert description and address of the building
3. Insert date of issue of warrant of attachment
4. Insert defaulter's name
5. Insert defaulter's residential address
6. Insert defaulter's business address

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(22) The Tax Recovery Officer or any officer authorized by him may direct that any property attached under this rule, or such portion thereof, as may seem necessary shall be sold to satisfy the certificate by making a proclamation through affixing a copy of the said proclamation on the notice board or through publishing it in a newspaper or in any other practicable manner.

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Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rules 68(22)

Ref :
TIN :
Date :

ORDER FOR SALE OF ATTACHED PROPERTY

[1].....

[2].....

Mr. Mrs./M/S [3]———of [4]———bearing TIN ———has been a defaulter of taxes for the assessment year(s) ——— and has failed to pay the arrears of tax even after notice of demand issued on [5]———and the issuance of certificate by the Deputy Commissioner of Taxes for realisation of the certified amount of Taka [6]———.

The undersigned hereby orders that the attached property belonging to the aforesaid defaulter be sold through public auction; or through broker if it is a share/debenture in a company.

You are herby also ordered to publish the proclamation of sale by beat of drum, or in any other customary mode or in a newspaper, if you feel necessary, and affix a copy of the said proclamation on a conspicuous part of each of the properties and on the notice board of my office.

Office seal

———
Signature
———
[Name of the Tax Recovery Officer]
Circle ——— Zone ———

[1] Insert name of the officer
[2] Insert address of the officer
[3] Insert name of the defaulter
[4] Insert the address of defaulter
[5] Insert the date of issuance of notice of demand
[6] Insert the amount mentioned in the certificate

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Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rules 68(22)

Ref :
TIN :
Date :

PROCLAMATION OF SALE OF PROPERTY THROUGH PUBLIC AUCTION

[1].....

[2].....

.....

Whereas, Mr./Mrs./M/S [3]——————of [4]——————has been a defaulter of tax for the assessment year(s) ——————and has failed to pay the arrear of tax even after notice of demand issued on [5]——— and the issuance of certificate by the Deputy Commissioner of Taxes for realisation of the amount mentioned in the certificate. The undersigned is hereby making this proclamation for sale of the property of the defaulter specified in the Schedule below on the date, at the time and at the place mentioned below for the realisation of the amount as aforesaid.

The undersigned reserves the right to either accept, or reject any bid, without assigning any reason whatsoever.

Date:

Place:

Time :

Amount realisable :

Expected amount of sale :

Date of attachment :

Schedule

Office seal

———————————

Signature

———————————

[Name of the Tax Recovery Officer]
Circle———Zone———

1. Insert name of the officer holding auction (for publication)
2. Insert address of the officer
3. Insert name of the defaulter
4. Insert address of the defaulter
5. Insert date of issuance of the notice of demand

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(23) No sale of property under this rule shall, without the consent in writing of the defaulter, takes place until after the expiry of at least 15 (fifteen) days from the date on which a copy of the said proclamation was affixed on the notice board of the office of the Tax Recovery Officer, or as the case may be, from the date of its publication in the newspaper:

Provided that where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, the Tax Recovery Officer or any officer authorized by him, as the case may be, may sell it at once recording the reasons thereof in writing and intimating the defaulter.

Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rules 68(23)

Ref :
TIN :
Date :

ORDER FOR SALE OF ATTACHED PROPERTY WITH CONSENT OF THE DEFAULTER

[1].....
.....

Mr./Mrs./M/S [2]——————of [3]——————— bearing TIN ——————is a tax defaulter for the assessment year(s)——————— and has failed to pay the arrear of tax even after issuance of notice of demand on [4]——————.

For the realisation of the amount of arrear of tax mentioned in the notice of demand, the undersigned hereby orders, with the consent of the defaulter in writing, for sale before expiry of fifteen days from the date of proclamation of sale, and that the attached property belonging to the defaulter be sold through public auction.

You are hereby also ordered to have the proclamation published by beat of drum, or in any other customary mode of the locality, or in a newspaper, if you feel necessary, and affix a copy of the said proclamation on a conspicuous part of each of the properties (where applicable) and on the notice board of my office.

Office seal

Signature

[Name of the Tax Recovery Officer]
Circle———Zone———

[1] Insert name and address of the officer
[2] Insert name of the defaulter
[3] Insert address of the defaulter
[4] Insert date of issuance of the notice of demand

Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rules 68(23) Proviso

Ref :
TIN :
Date :

ORDER FOR SALE OF ATTACHED PROPERTY THROUGH PUBLIC AUCTION (PERISHABLE ITEMS)

1. .....
2. .....

Mr./Mrs./M/S [3] ———— of [4] ———— TIN ————
is a tax defaulter for the assessment year (s) ———— and has failed to pay the arrear of tax even after the notice of demand issued on [5] ————.

For the realization of the amount of the arrears mentioned in the notice of demand, the undersigned hereby orders that the attached property belonging to the defaulter be sold immediately through public auction as the property is subject to speedy and natural decay and cost of keeping it will be more than its real value.

You are hereby also ordered to have the proclamation published by beat of drum, or in any other customary mode of the locality, or in a newspaper, if you feel necessary, and affix a copy of the proclamation on a conspicuous part of each of the properties (where applicable) and on the notice board of my office.

Office seal

———————
Signature
———————
[Name of the Tax Recovery Officer]
Circle ———— Zone ————

1. Insert name of the officer
2. Insert address of the officer
3. Insert name of the defaulter
4. Insert address of the defaulter
5. Insert date of issuance of the notice of demand

Copy to [3] ———— of [4] ———— for information.

———————
Signature
———————
[Name of the Tax Recovery Officer]
Circle ———— Zone ————

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(24) The property shall be sold by public auction or through stock broker of recognized market, as the case may be, in one or more lots as the officer may consider advisable, and if the amount to be realised by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder of the property.

(25) Where the property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the officer holding the sale directs and in default of payment, the property shall be re-sold forthwith.

Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
Circle ———— Zone ————

Income Tax Rules, 1984
Rules 68(25)

Ref :
TIN :
Date :

CONDITION PRECEDENT OF ISSUANCE OF PURCHASE CERTIFICATE

[1] .....
[2] .....
.....

Mr./Mrs./M/S [3] ———— of [4] ———— has purchased the property mentioned in the Schedule below pursuant to a public auction of the property of Mr./Mrs./M/S [5]———— of [6]———— who has been a tax defaulter for the assessment year (s) [7] ———— and has faild to pay the arrear of tax even after issuance of notice of demand on ———— . The auction purchaser has paid an amount of taka [8]———— (20% of the total value of the auction bid) and the auction purchaser shall pay the remaining amount within 15 days from today, that is, the date of auction purchase, otherwise the amount that has been paid will be forfited, and if full payment of bid money has been made within the period mentioned above, the delivery of possession of the property shall, subject to other conditions of the income Tax Ordinance, 1984, and the income tax Rules, 1984, be made. Thereafter, a certificate of auction purchase will be issued.

The auction was held on [9]———— at [10] ———— , at [11] ————

Office seal

Schedule of the property

————————————
Signature
————————————
[Name of the Tax Recovery Officer]
Circle ———— Zone————

1. Insert name of the officer
2. Insert address of the officer
3. Insert name of the purchaser
4. Insert address of the purchaser
5. Insert name of the defaulter
6. Insert address of the defaulter
7. Insert date of issuance of notice of demand
8. Insert amount of taka (20% of the total value of the auction bid)
9. Insert the date of auction
10. Insert the time when auction was held
11. Insert the place of auction.

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(26) On payment of the purchase money, the officer holding the sale shall grant to the purchaser a certificate specifying the property purchased, the price paid and the name of the purchaser, and thereupon the sale shall become absolute.

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Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rule 68(26)

Ref :
TIN :
Date :

CERTIFICATE OF SALE OF ATTACHED PROPERTY

[1]. .....
.....

I certify that the sale of property located at [2] ————which took place on[3]————in execution of a certificate issued by the Deputy Commissioner of Taxes on[4]————became absolute on[5]————.

I certify that the purchaser declared at the time of sale of the immovable property is [6]. ————.

Office seal

————

Signature

————

[Name of the Tax Recovery Officer]

Circle ———— Zone ————

1. Insert name and address of purchaser
2. Insert property address
3. Insert date of sale of property
4. Insert date of issue of certificate
5. Insert date on which the sale became absolute
6. Insert name of the purchaser

(27) Any error or irregularity in publishing the proclamation of or conducting the sale of property shall not vitiate the sale if the provisions of this rule have been substantially complied with.

(28) Where the property attached is current coin or currency notes, the Tax Recovery Officer may, at any time during the continuance of the attachament, direct that such coin or notes, or a part thereof as may be sufficient to satisfy the certificate, be paid over to the Deputy Commissioner of Taxes.

(29) The Tax Recovery Officer may direct that any property which has been attached or such portion thereof as may seem necessary to satisfy the certificate shall be sold.

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Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rule 68(29)

Ref :
TIN :
Date :

ORDER FOR SALE OF ATTACHED PROPERTY

[1].....

.....

Mr./Mrs./M/S[2] ————of [3]————is a tax defaulter for the assessment year(s) ————and has failed to pay the arrears of tax amounting to Taka ..... even after issuance of notice of demand on [4]————. The property as specified in the Schedule below belonging to the defaulter was attached on[5]———— for realization of the arrears of tax as aforesaid.

Now the undersigned orders that the property specificed in the said Schedule be sold through public auction.

You are hereby also ordered to have the proclamation of sale published by beat of drum, or in any other customary mode of the locality, or in a newspaper, if you consider necessary, and affix a copy of the said proclamation on a conspicuous part of each of the properties (where applicable) and on the notice board of the undersigned.

Schedule of immovable property

Office Seal

————————

Signature

————————

[Name of the Tax Recovery Officer]
Circle ———— Zone ————

1. Insert name and designation of the officer
2. Insert name of defaulter
3. Insert address of the defaulter
4. Insert date of issuance of demand notice
5. Insert date of attachment

(30) Where any property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation of the intended sale to be name in Bangla.

(31) On every sale of property, the person declared to be the purchaser shall pay or cause to pay, immediately after such declaration, a deposit of twenty five percent of the amount of the purchase money to the Tax Recovery Officer or the officer conducting the sale and in default of such deposit, the property shall be re-sold forthwith.

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(32) The remaining amount of the purchase money payable shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day after the date of the sale of the property.

(33) The delivery of possession shall be made to the purchaser after payment of the full amount as required under sub-rule (35).

(34) In default of payment within the period mentioned in sub-rule (32), any deposit made and any claim to the property shall be forfeited and the property shall be re-sold.

Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rule 68(34)

Ref :
TIN :
Date :

PROCLAMATION OF RE-SALE OF PROPERTY BY PUBLIC AUCTION.

[1].....

.....

I proclaim that

(1) on[2]———, I ordered the revocation of the sale of property located at[3]——— which took place on[4]——— in execution of a certificate issued by the Deputy commissioner of Taxes on[5]——— for recovery of arrears of tax from[6] ——— residing at[7] ——— and

(2) the purchaser has failed to pay the purchase money within the period allowed for payment; and

(3) the property will be offered for re-sale by public auction at place, on the date, the time and for the amount mentioned below :

Place:
Time:
Amount realisable:
Expected amount of sale:
Date of attachement:

I reserve the right to either accept or reject any bid without assigning any reason whatsover.

Office Seal

———
Signature

———
[Name of the Tax Recovery Officer]
Circle ——— Zone ———

1.
2. Insert name and of the officer with designation
3. Insert date of revocation
4. Insert address of the property
5. Insert date of sale
6. Insert date of issue of certificate
7. Insert name of the defaulter
   Insert address of the defaulter

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(35) The Tax Recovery Officer shall, if the full amount of the purchase money has been paid, make an order confirming the sale, and thereupon the sale shall become absolute and the Tax Recovery Officer shall grant a certificate to the purchaser to this effect.

(36) Where a sale of any property is set aside, any money paid or deposited by the purchaser on account of the purchase, if any, deposited for payment to the purchaser, shall be paid to the purchaser, without any interest or cost therein.

(37) Where an order for the sale of property has been made, if the defaulter satisfies the Tax Recovery Officer that there is reason to believe that the amount of the certificate may be raised by the mortgage or lease of private sale or any other arrangement of such property, or some part of it, or of any property of the defaulter, the Tax Recovery Officer may, on the application of the defaulter, postpone the sale of the property specified in the order for sale on such terms and conditions for such period as he thinks proper to enable the defaulter to raise the amount.

Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rule 68(37)

Ref :
TIN :
Date :

CERTIFICATE OF POSTPONEMENT OF SALE OF ATTACHED PROPERTY

[1] .....

[2] .....

I have considered the application of [1] ——— made on [3] ——— to postpone the intended sale of property located at [4] ——— which will take place on [5] ——— in execution of a certificate issued by the Deputy Commissioner of Taxes on [6] ———.

I have reason to believe that the amount of arrears of tax mentioned in the certificate may be raised by the mortgage, lease, private sale or other arrangement of the attached property or some part of it or any other property of the defaulter.

Accordingly, I hereby order that, to allow the defaulter to raise the amount of the arrears of the tax, the intended sale is postponed until [7] ——— subject to the defaulter complying with the following terms and conditions:

[insert conditions]

I certify that the defaulter is authorized until [7] ——— to make the proposed mortgage, lease, private sale or other arrangement.
I further order that—

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(a) all money payable under a mortgage, lease, private sale or other arrangement made by the defaulter under the authority of this certificate shall be paid to me; and

(b) no mortgage, lease, private sale or other arrangement made by the defaulter under the authority of this certificate shall become absolute until it has been confirmed by me by written order.

Office Seal

Signature

[Name of the Tax Recovery Officer]
Circle ———— Zone ————

1. Insert name of the defaulter
2. Insert address of the defaulter
3. Insert date of application under rule 68(37)
4. Insert address of the property
5. Insert date of sale of the property
6. Insert date of issuance of the certificate
7. Insert date to which the sale is postponed

(38) In such a case, the Tax Recovery Officer shall, notwithstanding anything contained in this rule, grant a certificate to the defaulter authorising him to make the proposed mortgage, lease, sale or other arrangement within such period as may be specified in the certificate.

(39) The money received under such mortgage, lease, sale or other arrangements made under sub-rule (38) shall be paid to the Tax Recovery Officer by the purchaser or lessee or mortgage receiver:

Provided that, if the money so received is in excess of the money recoverable from the defaulter and payable to the Tex Recovery Officer, the money in excess shall be paid to the defaulter.

(40) No mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Tax Recovery Officer.

(41) Every re-sale of property in default of payment of the purchase money within the period allowed for such payment, shall be made after making a fresh proclamation in respect thereof in the manner, for proclamation and according to the procedure for sale laid down in sub-rules (29) to (37).

(42) Where any property consisting business or any other property of a defaulter is attached, the Tax Recovery Officer may, instead of directing sale of the property, appoint a person as receiver to manage such property in the following manner:

(i) remove any person from the possession or custody of the property;

(ii) commit the property to the possession, custody or management of the receiver;

(iii) confer upon the receiver all such powers, as to bring and defend suits and for the realisation, management, protection, and preservation of the property, the collection of the rents and sales proceeds or income profits thereof, as the owner himself has, or exercise such of those powers as the Tax Recovery Officer thinks fit.

Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rule 68(42)

Ref :
TIN :
Date :

APPOINTMENT OF RECEIVER TO MANAGE A BUSINESS

[1] .....
.....
.....

Pursuant to the warrant of attachment of the business of [2] ———— located at [3] ———— made by me on [4] ————, I appoint you as receiver to manage the property of the business, and/or property of the said business, movable and immovable, specified in the schedule below :

The Schedule

Office Seal

Signature

[Name of the Tax Recovery Officer]
Circle ———— Zone ————

1. Insert name and address of the receiver
2. Insert name of the defaulter
3. Insert address of the defaulter's business
4. Insert date of attachment

Copy to [2] ———— of [3] ————for information.

Office Seal

Signature

[Name of the Tax Recovery Officer]
Circle ———— Zone ————

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Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rule 68(42)

Ref :
TIN :
Date :

APPOINTMENT OF RECEIVER TO MANAGE PROPERTY, EXCEPT THOSE RELATED TO BUSINESS

[1] .....
.....

Pursuant to the warrant of attachment of property specified in the Schedule below, except those related to business of [2] ——— of [3] ———, I appoint you as receiver to manage the said attached property.

The Schedule

Office Seal

———
Signature

———
[Name of the Tax Recovery Officer]
Circle ——— Zone ———

[1] Insert name and address of the receiver
[2] Insert name of the defaulter
[3] Insert address of the defaulter

Copy to [2] ——— of [3] ——— for information.

———
Signature

———
[Name of the Tax Recovery Officer]
Circle ——— Zone ———

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Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rule 68(42)(iii)

Ref :
TIN :
Date :

POWERS OF RECEIVER PURSUANT TO WARRANT OF ATTACHMENT OF PROPERTY EXCEPT THOSE RELATED TO BUSINESS

[1] .....

.....

Pursuant to the warrant of attachment of property, specified in the Schedule below, except those related to business of [2] ——— of [3] ——— made by me on [4] ——— appointing you as receiver of the said attached property, I order that

(a) [5] ——— be removed from possession or custody of the attached property;

(b) the attached property be committed to your possession, custody and management; and

(c) the following powers be conferred upon and executed by you ———

(i)----------

(ii)----------

(iii)----------

The Schedule

Office Seal

Signature

[Name of the Tax Recovery Officer]
Circle ——— Zone ———

[1] Insert name and address of the receiver
[2] Insert name of the defaulter
[3] Insert address of the defaulter
[4] Insert date of attachment
[5] Insert name of the person currently in possession or in custody of the property

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Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rule 68(42)(iii)

Ref :
TIN :
Date :

POWER OF RECEIVER PURSUANT TO AN WARRANT OF ATTACHMENT OF A BUSINESS

[1] .....

.....

Pursuant to the warrant of attachment of the business of [2] ———— carried on from the premises at [3] ———— made by me on [4] ———— appointing you as receiver of the business, I order that—

(a) [5] ————be removed from the possession or custody of the property of the business;

(b) the property of the business be committed to you possession, custody and management; and

(c) the following powers be conferred upon and exercised by you—

(i) [6] .....
(ii) .....
(iii) .....

Office Seal

————————
Signature

————————
[Name of the Tax Recovery Officer]
Circle ———— Zone ————

1. Insert name and address of the receiver
2. Insert name of the defaulter
3. Insert defaulter's business address
4. Insert date order of attachment made
5. Insert names of person in current possession or custody of the business property

(43) The Tax Recovery Officer may by general or special order fix the amount to be paid as remuneration for the services of the receiver appointed under sub-rule (42).

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(44) A receiver appointed under sub-rule (42) shall—

(i) furnish such security, if any, as the Tax Recovery Officer thinks fit, duly to account for what he shall receive in respect of the property;

(ii) submit his accounts at such periods and in such form as the Tax Recovery Officer directs;

(iii) pay the amount due from him as the Tax Recovery Officer directs; and

(iv) be responsible for any loss occasioned to the property by his willful default or gross negligence.

Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rule 68(43)

Ref :
TIN :
Date :

REMUNERATION AND OBLIGATION OF RECEIVER

[1] .....

.....

Pursuant to the warrant of attachment of the property of [2] ———— of [3] ———— located at [4] ———— made by me on [5] ———— appointing you as receiver of the said property, I order that—

(a) you shall be paid taka [6] ———— as remuneration for your services performed as receiver; and

(b) you shall—

(i) furnish security in the amount of taka [7] ———— to account for what you shall receive in respect of the attached property ;

(ii) submit accounts to me, in such form and for such periods on such dates, as I direct;

(iii) pay to me the amount due from you as I direct; and

(iv) be responsible for any loss occasioned to the attached property by your willful default or gross negligence; and

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I further order that in the performance of duties as receiver, you shall follow the provision of rules 68 (42) to 68(46) of the income Tax Rules, 1984.

Office Seal

Signature

[Name of the Tax Recovery Officer]

Circle ——— Zone ———

1. Insert receiver's name and address
2. Insert defaulter's name
3. Insert defaulter's business address
4. Insert the address of the property attached
5. Insert date of order of attachment
6. Insert amount of taka fixed as remuneration
7. Insert amount of taka required as security

(45) The profits, benefits, sales proceeds, rents, or any other earnings of such business or property shall after defraying the expenses of management, be adjusted towards discharge of the arrear tax demand and the balance, if any, shall be paid to the defaulter.

(46) The attachment and management under sub-rule (42) may be withdrawn at any time at the discretion of the Tax Recovery Officer, or if the arrears are discharged by receipt of such profit and rents or are otherwise paid.

(47) No order for the arrest and detention in civil prison of a defaulter shall be made unless the Tax Recovery Officer has issued and served a notice upon the defaulter, calling upon him to appear before him on the date and time specified in the notice and to show cause why he should not be committed to the civil prison, and unless the Tax Recovery Officer, for reasons to be recorded in writing, is satisfied—

(i) that the defaulter, with the object or effect of obstructing the execution of the certificate has, after the receipt of the certificate in the office of the Tax Recovery Officer, dishonestly transferred, concealed or removed any part of his property; or

(ii) that the defaulter has, or has had since the receipt of the certificate in the office of the Tax Recovery Officer, the means to pay the arrears or some substantial part thereof and refuses or neglects or has refused or neglected to pay the same.

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Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rule 68(47)

Ref :
TIN :
Date :

NOTICE TO APPEAR

[1] .....

[2] .....

I hereby give you a notice to appear in my office on [3] ——— at [4] ——— to show cause why you should not be committed to a civil prison in connection with the execution of the certificate issued on [5] ———. You are also requested to produce on that day all the documents upon which you intend to rely is support of your defense.

In case you fail to appear on the above mentioned date, a warrant of arrest will be issued upon you.

Office Seal

Signature

[Name of the Tax Recovery Officer]
Circle ——— Zone ———

1. Insert name of the defaulter
2. Insert address of the defaulter
3. Insert date of appearance
4. Insert time of appearance
5. Insert date of certificate

(48) Notwithstanding anything contained in sub-rule (47), a warrant for the arrest of the defaulter may be issued by the Tax Recovery Officer if the Tax Recovery Officer is satisfied, by affidavit or otherwise that, with the object or effect of delaying the execution of the certificate, the defaulter is likely to abscond or leave the local limits of the jurisdiction of the Tax Recovery Officer.

(49) Where appearance is not made in compliance with a notice issued and served under sub-rule (47), the Tax Recovery Officer may issue a warrant for the arrest of the defaulter.

(50) A warrant of arrest by a Tax Recovery Officer under sub-rule (48)or (49) may also be executed by any other Tax Recovery Officer or any officer authorized by him within whose jurisdiction the defaulter may for the time being be found.

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(51) Where the Tax Recovery Officer or the officer authorized by him is satisfied, for reasons to be recorded in writing, that the defaulter is likely to put up resistance to his arrest, the Tax Recovery Officer or the officer, as the case may be, seek the assistance of the Officer-in-charge of the nearest police station for execution of the warrant of arrest under this rule.

(52) Every person arrested in pursuance of a warrant of arrest under sub-rule (48) or (49) shall be brought before the Tax Recovery Officer as soon as practicable and in any event within twenty four hours of his arrest, exclusive of time required for the journey.

(53) If the defaulter pays to the Tax Recovery Officer or the officer authorized by the Tax Recovery Officer arresting the defaulter the amount entered in the warrant as due, the Tax Recovery Officer or the officer, as the case may be, shall release the defaulter at once.

(54) When a defaulter appears before the Tax Recovery Officer in compliance with a notice to show cause or is arrested by the Tax Recovery Officer or the officer authorized by him and brought before the Tax Recovery Officer under sub-rules (47), (48), (49), (50), (51), (52), and (53), the Tax Recovery Officer shall give the defaulter an opportunity of being heard as to why he should not be committed to civil imprisonment.

(55) Pending the conclusion of the inquiry to the cause, if any, shown by the defaulter, the Tax Recovery Officer may order the defaulter to be detained in the custody of such officer as the Tax Recovery Officer may deem fit or release him on his furnishing security to the satisfaction of the Tax Recovery Officer for his appearance when required.

(56) Upon the conclusion of the inquiry, the Tax Recovery Officer may make an order for the detention of the defaulter in a civil prison and shall in that event cause him to be arrested if he is not already under arrest :

Provided that in order to give the defaulter an opportunity of satisfying the arrears, the Tax Recovery Officer may, before making the order of detention, leave the defaulter in the custody of the officer arresting him or of any other officer for a specified period not exceeding 15 days or release him on his furnishing security to the satisfaction of the Tax Recovery Officer for his appearance at the expiration of the specified period if the arrears are not so satisfied.

(57) When the Tax Recovery Officer does not make an order of detention under sub-rule (56), he shall, if the defaulter is under arrest, direct his release.

(58) A defaulter detained in the civil prison in execution of a certificate may be so detained—

(i) where the certificate is for a demand of an amount exceeding one lakh taka, for a period of six months; and

(ii) in any other case, for a period of six weeks.

(59) A defaulter detained under sub-rule (58) shall be released from detention—

(I) on payment to the Officer-in-charge of the civil prison the amount mentioned in the warrant for his detention; or

(ii) on the request of the Deputy Commissioner of Taxes who has issued the certificate, if the Tax Recovery Officer by order agrees with such request; or

(iii) on the request of the Tax Recovery Officer on any ground other than the grounds mentioned in sub-rules (59)(i) and (59)(ii).

(60) A defaulter released from detention under sub-rule (59) shall not, merely by reason of his release, be discharged from his liability for the arrears.

(61) A defaulter released from detention under sub-rule (59) shall be liable to be re-arrested under the certificate in execution of which he was detained in the civil prison.

(62) The Tax Recovery Officer may order the release of a defaulter who has been arrested in execution of a certificate upon being satisfied that the defaulter has disclosed the whole of his property and has placed it at the disposal of the Tax Recovery Officer ; or that he has not committed any act of bad faith.

(63) If the Tax Recovery Officer has ground to believe that the disclosure made by the defaulter under sub-rule (62) has been untrue, he may order re-arrest of the defaulter in execution of the certificate, but the period of his detention in the civil prison shall not in the aggregate exceed that authorized by sub-rule (58).

(64) At any time after a warrant for the arrest of a defaulter has been issued, the Tax Recovery Officer may cancel it on the ground of serious illness of the defaulter.

(65) For the purpose of making an arrest under this rule—

(i) no dwelling house shall be entered during the time between sun-set and sun-rise;

(ii) no outer door of a dwelling house shall be broken open unless such dwelling house or a portion thereof is in the occupancy of the defaulter and he or any other occupant of the house refuses or in any way prevents access thereto; but when the person executing any such-warrant has duly gained access to any dwelling house, he may break open the door of any room or apartment if he has reason to believe that the defaulter is likely to be found there and/or the defaulter or any other person refuses or prevents access to the room;

(iii) no room, which is in actual occupancy of a woman, shall be entered unless the Tax Recovery Officer or the officer authorized to make the arrest has given notice to her that she is at liberty to withdraw and has given her reasonable time and facility for withdrawing.

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(66) Where it is apprehended that the defaulter or any other person is likely to resist or obstruct the enforcement of this rule, the attachment or sale of any property or arrest or detention in civil prison or entry into any dwelling house, the Tax Recovery Officer may request any officer or the Officer-in-charge of the nearest police station for deploying sufficient police force and authority for assisting in the execution of the relevant notice, warrant or order and, in case of detention of the defaulter in civil prison, make an arrangement with the jail authority of competent jurisdiction for such detention.

(67) The Tax Recovery Officer shall not order the arrest or detention in the civil prison of—

(i) a woman, or

(ii) any person who, in his opinion, is a minor of unsound mind.

(68) If, at any time after the issue of a certificate to the Tax Recovery Officer, the defaulter dies, the proceedings under this rule (except arrest and detention) may be continued against the legal representative of the defaulter who shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the arrears in demand and the provisions of this rule shall apply as if the legal representative were the defaulter.

(69) Any order passed under this rule may, after notice to all persons interested, be reviewed by the Tax Recovery Officer or the officer authorized by him who made the order, or by his successor in office, on account of any mistake apparent from the record.

(70) Where any person has under this rule become surety for the amount due by the defaulter, he may be proceeded against under this rule as if he were the defaulter.

(71) If any amount is received by the Tax Recovery Officer or any officer authorized by him in pursuance of this rule, he shall issue a receipt of the amount so received.

(72) When a defaulter is arrested or detained in the civil prison, the sum payable for the subsistence of the defaulter from the time of arrest until he is released shall he borne by the Tax Recovery Officer.

(73) The sum payable for the subsistence of the defaulter shall be calculated on the scale fixed by the Government for the subsistence of judgment debtors arrested in execution of a decree of a civil court.

(74) When a certificate in respect of the sale of the property has been granted under sub-rule (35) and the property sold is in the occupancy of the defaulter; or some other person on behalf of the defaulter; or some person claiming under a title created by the defaulter subsequent to the attachment of such property, the Tax Recovery Officer shall, on the application of the purchaser, order delivery of the property to be made by putting in the possession of the property to the purchaser or to any person whom he may appoint to receive the delivery.

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Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer

Circle ——— Zone ———

Income Tax Rules, 1984
Rule 68(74)

Ref :
TIN :
Date :

ORDER OF DELEVERY OF PROPERTY IN OCCUPANCY OF DEFAULTER, ETC.

[1] .....
[2] .....

I do hereby direct that the property mentioned in the schedule below sold to [3] ——— on [5] ———be delivered to [3] ———of [4] ———and [3] ———be put in possession of the said property

Schedule of the property

Office Seal

———
Signature
———
[Name of the Tax Recovery Officer]
Circle———Zone———

1. Insert name of the person in possession
2. Insert the address of the person in possession
3. Insert name of the purchaser
4. Insert address of the purchaser
5. Insert date of sale

Copy to [3] ———of [4] ——— for information

Office Seal

———
Signature
———
[Name of the Tax Recovery Officer]
Circle———Zone———

(75) Nothing in sub-rule (35) shall apply to resistance or obstruction in execution of a certificate for the possession of any property by a person to whom the defaulter has transferred the property after the institution of the proceeding in which the order was passed or to the dispossession of any such person.

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(76) Where the property sold is movable property of which actual seizure has been made, it shall be delivered to the purchaser.

(77) Where the property sold is movable property in the possession of any person other than the defaulter, the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser.

Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer

Circle ———— Zone ————

Income Tax Rules, 1984
Rule 38(77)

Ref :
TIN :
Date :

NOTICE TO DELIVER POSSESSION OF MOVABLE PROPERTY TO PURCHASER

[1] .....

[2] .....

I, the Tax Recovery Officer, circle————, zone————do hereby give you this notice to deliver the possession of the movable property mentioned in the list below to [3] ————of [4] ————, the purchaser in execution of certificate and not to any other person.

List of movable property

Signature

Office Seal

[Name of the Tax Recovery Officer]
Circle————Zone————

1. Insert the name of the person in possession of movable property
2. Insert address of the person in possession of movable property
3. Insert name of the purchaser
4. Insert address of the purchaser

(78) Where the property sold is a debt not secured by a negotiable instrument, or is a share in a company, the delivery thereof shall be made by a written order of the Tax Recovery Officer prohibiting the creditor from receiving the debt or any interest thereon, and the debtor from making payment thereof to any person except the purchaser, or prohibiting the person in whose name the share may be standing from making any transfer of the share to any person except the purchaser, or receiving payment of any dividend or interest thereon, and the manager, secretary or other proper officer of the company from permitting any such transfer or making any such payment to any person except the purchaser.

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Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer

Circle———— Zone————

Income Tax Rules, 1984
Rule 68(78)

Ref :
TIN :
Date :

ORDER OF DELEVER OF PROPERTY NOT SECURED BY NEGOTIABLE INSTRURMENT OR IS A SHARE IN A COMPANY

1.....
2.....
3.....
4.....

I, the Tax Recovery Officer, circle————, zone————do hereby direct that the property (a debt) listed below which is not secured by negotiable instrument/is a share in a company be delivered to [5]———— of [6]————and prohibit:—

(a) [7]———— of [8]———— from receiving to debt or any interest thereon;

(b) [9]———— of [10]———— from making payment of the debt to any person other than the purchaser;

(c) [11]———— of [12]———— from transferring the share to any person other than the purchaser or receiving payment of any dividend or interest thereon;

(d) [13]———— of [14]———— from permitting the transfer of the share and making payment of any dividend or interest on the share to any person other than the purchaser.

Office Seal

————————
Signature

————————
[Name of the Tax Recovery Officer]
Circle————Zone————

1. Insert name and address of creditor
2. Insert name and address of debtor
3. Insert name and address of person in whose name share is standing
4. Insert name/designation of the officer, manager, secretary (as appropriate)
5. Insert name of purchaser
6. Insert address of purchaser
7. Insert name of creditor
8. Insert address of creditor
9. Insert name of debtor
10. Insert address of the debtor
11. Insert name of person in whose name of share stands
12. Insert name address of person in whose name share stands
13. Insert name/designation of manager or any other appropriate officer of company
14. Insert name of the company

Note: Strike out the inapplicable."

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(79) Where any endorsement or execution of document is required to transfer a negotiable instrument or any share to a purchaser under this rule, such document shall be executed and endorsement on such document shall be made by the Tax Recovery Officer.";

(গ) **rule 68** এর পর নিম্নরূপ **rule 69** সংযোজিত হইবে, যথা ঃ—

"69. Appeal from Order by Tax Recovery Officer.—(1) An appeal from any order passed by the Tax Recovery Officer under rule 68 shall lie to the Inspecting Joint Commissioner having the administrative control over the Tax Recovery Officer passing the order.

APPEAL MEMORANDUM

[Under rule 69 (1) of the Income Tax Rules, 1984]

APPEAL TO THE INSPECTING ADDITIONAL/JOINT COMMISSIONER OF TAXES

[1] .....

[2] .....

I, [3] ——————— (The appellant/appellants), of [4] ——————— appeal against the order dated [5] ——————— passed by the Tax Recovery Officer, Circle——— Zone——— on the following grounds :

Grounds :

(1)

(2)

(3)

———————

Signature

———————

[Name of the appellant]

———————

[Address of the appellant]

Verification

I, [3] ——————— of [4] ———————do hereby declare that, the above statements are true to the best of my knowledge and belief.

———————

[Name of the appellant]

———————

[Address of the appellant]

1. Insert 'Inspecting Additional/Joint Commissioner'
2. Insert address of Inspecting Additional/Joint Commissioner
3. Insert name of the appellant
4. Insert address of the appellant
5. Insert date of the order appealed against

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(2) Every appeal under rule 68 shall be presented within thirty days from the date of the order appealed against.

(3) The Inspecting Joint Commissioner after hearing the party or his representative may admit the appeal for hearing or reject it summarily if he is of the opinion that the appeal is without any substance.

(4) Where the appeal is admitted for hearing under sub-rule (3), the Inspecting Joint Commissioner shall fix a date for hearing and shall give a notice in respect thereof to the concerned parties.

Government of the People's Republic of Bangladesh
Office of the *Inspecting Joint Commissioner of Taxes

Range/Wing ——— Zone ———

Income Tax Rules, 1984
Rule 69(4)

Ref :
TIN :
Date :

NOTICE OF ADMISSION AND HEARING FOR APPEAL

1.....
2.....

Your appeal dated [3] ——— against the order of the Tax Recovery Officer dated [4] ——— Circle ——— Zone ———has been admitted for hearing and the date for hearing has been fixed on ——— (insert date and time).

Office Seal

———
Signature of the IACT/IJCT

———
[Name of the IACT/IJCT]
Range/Wing ——— Zone ———

1. Insert name of the appellant
2. Insert address of appellant
3. Insert date of the appeal
4. Insert date of order of the Tax Recovery Officer

* Strike out inapplicable

Copy to Tax Recovery Officer, Circle....., Zone.....for appearance on the date and time specified above

Signature of the IACT/IJCT

[Name of the IACT/IJCT]

Range/Wing ——— Zone ———

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(5) If, on the date of hearing, no step is taken on behalf of either party, the Inspecting Joint Commissioner may forthwith take up the appeal for exparte disposal or dismiss it for default, as the case may be.

(6) An appeal may be adjourned to some other date for hearing on sufficient cause being shown by either party by an application in that behalf.

(7) After hearing both the parties or their representatives or when the appeal is taken up for exparte hearing, the Inspecting Joint Commissioner may pass any such order as may appear fit to him, confirming, modifying or reversing the order as the deems fit, or remanding the case to the Tax Recovery Officer for fresh decision in the light of directions that he may like to give not inconsistent with rule 68.

(8) After setting aside the order of the Tax Recovery Officer, and order must be passed in writing by the Inspecting Joint Commissioner within 30 days.

(9) Pending the decision of any appeal, execution of the certificate may be stayed if the appellate authority so directs, but not otherwise."।

২। প্রস্তাবিত সংশোধনী উক্ত Ordinance এর Section 185 এর sub-section (4) এর বিধান মোতাবেক এতদ্দ্বারা প্রাক-প্রকাশ করা হইল।

৩। প্রস্তাবিত সংশোধনী দ্বারা ক্ষতিগ্রস্ত হইতে পারেন এইরূপ কোন ব্যক্তি এই প্রজ্ঞাপন প্রকাশনার পনের দিনের মধ্যে তৎসম্পর্কে কোন আপত্তি বা পরামর্শ নিম্নস্বাক্ষরকারীর নিকট প্রেরণ করিলে বোর্ড উহা বিবেচনা করিবে; উক্ত নির্ধারিত সময়ের মধ্যে কোন আপত্তি বা পরামর্শ পাওয়া না গেলে উক্ত প্রস্তাবিত সংশোধনী চূড়ান্তভাবে প্রকাশিত হইয়াছে বলিয়া গণ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

আলী আহমদ

সদস্য (আয়কর নীতি)।

এ, কে, এম রফিকুল ইসলাম (উপ-সচিব), উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আখতার হোসেন, (উপ-সচিব) উপ-নিয়ন্ত্রক, বাংলাদেশ ফরম ও প্রকাশনা অফিস, তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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