

THE FINANCE (1971-72) ORDER, 1972

PRESIDENT'S ORDER NO. 52 OF 1972

[24th May, 1972]

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Government and to amend certain laws for the purposes herein-after appearing;

NOW, THEREFORE, in pursuance of the Proclamation of Independence of Bangladesh, read with the Provisional Constitution of Bangladesh Order, 1972, and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order:-

1. (1) This Order may be called the Finance (1971-72) Order, 1972.

(2) It extends to the whole of Bangladesh.

(3) Except as otherwise provided in this Order, this ¹[Article or Articles] 2 and 3, clause (19) of section 4 and clause (3) of section 6 shall be deemed to have come into force from the 26th day of June, 1971, and the other provisions shall be deemed to have come into force on the first day of July, 1971.

Amendments of
Act XXXII of
1934

2. The amendments set out in the First Schedule to this Order shall be made in the Tariff Act, 1934.

Amendments of
Act I of 1944

3. The following amendments shall be made in the Central Excise and Salt Act, 1944 (I of 1944), namely:-

(1) in section 2, in clause (h) the word "valuable" shall be *omitted*;

¹ The words "Article or Articles" were substituted for the words "section or sections" by Article 2 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

(2) in section 3,-

(a) in sub-section (5),-

(i) for the words "Review Board" twice occurring the words "Standing Tribunal" shall be *substituted*; and

(ii) in the proviso, for the words and semi-colon "special committee constituted for the purpose; and the decision of the special Committee" the words, brackets, figure and semi-colon "Standing Tribunal constituted under sub-section (6); and the decision of the Standing Tribunal" shall be *substituted*; and

(b) for sub-section (6) the following shall be *substituted*, namely:-

"(6) The Government shall, for the purpose of sub-section (5), constitute a Standing Tribunal consisting of not less than two persons each of whom may be either an officer not below the rank of a Joint Secretary to the said Government or a person who held such rank at the time of his retirement from service.";

(3) in section II, *after* the words "factory" twice occurring the words "or bonded-warehouse" shall be *inserted*;

(4) in section 33,-

(a) *after* the word "Act" the words "in case" shall be *inserted*;

(b) for the words "confiscation or penalty" the word "case" shall be *substituted*; and

(c) for clauses (b) and (c) and the proviso the following shall be *substituted*, namely:-

"(b) subject to such limitations and conditions as may be determined by the Central Board of Revenue from time to time, by a Deputy Collector, Assistant Collector or Superintendent of Central Excise".

(5) in section 38, for the colon a full-stop shall be *substituted* and the proviso shall be *omitted*; and

(6) the First Schedule shall be amended in the manner specified in the Second schedule to this Order.

Amendment of
Act XI of 1922

4. The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely:-

(1) in section 2,-

- (i) in clause (6c), the words and commas “and in the case of a company, the amount by which its free reserves exceed the paid-up ordinary share capital of the company as on the last day of the previous year” shall be *omitted*; and
- (ii) after clause (14A), the following new clause shall be inserted and shall be deemed to have been so inserted with effect from the 26th day of March, 1971, namely:-

“(14AA) “taxable territories” means as respects any period before the 26th day of March, 1971, the territories then referred to as “Pakistan” and as respects any period after the 25th day of March, 1971, the territories now comprised in Bangladesh”;

(2) in section 4,-

- (a) in sub-section (1), Explanation 5 shall be *omitted*; and
- (b) in sub-section (3), in clause (xiiib), for the word “sixty five” the word “sixty” shall be *substituted*;

(3) In section 5A, in sub-section (4), after the word “shall” the word “ordinarily” shall be *inserted*;

(4) in section 7, in sub-section (1), for the fourth proviso the following shall be *substituted*, namely:-

“Provided further that, where the assessee owns and *maintains* at his own expense a conveyance registered in his name as a private vehicle and does not receive any conveyance allowance or any other benefit or perquisite in lieu of such allowance, the tax shall not be payable, where the conveyance is a motor car, in respect of a sum of one thousand and two hundred Taka or, where the conveyance is any other power driven vehicle, in respect of a sum of three hundred and sixty Taka, and where the assessee does not own or maintain any such vehicle, the tax shall not be payable in respect of a sum of two hundred and forty Taka, but nothing in this proviso shall apply to an assessee who, in addition to income chargeable the head under “salaries” derives income which is chargeable under the head “business, profession or vacation”.”;

(5) in section 10,-

(a) in sub-section (2),-

(i) in clause (vii), *after* the second proviso, the following new proviso shall be *inserted*, namely:-

“Provided further that, for the purposes of this clauses, any such machinery or plant which is exported or transferred outside taxable territories shall be deemed to have been sold and the sale value of such machinery or plant shall be deemed to be its original cost less all depreciation allowed excepting the further sum referred to in clause (vi); and the business, profession or vocation in which such machinery or plant has been used, shall, for the purposes of sub-section (1) be deemed to be carried on by the assessee in the year in which such export to transfer took place.”.

(ii) in clause (xiva), *after* the word “dependents”, the words “or on the training of industrial workers” shall be *added*; and

(iii) in clause (xivb), *after* the word “dependents”, the comma and the words, “and any expenditure in the nature of capital expenditure laid out or expended on any institute for the training of industrial workers” shall be *inserted*; and

(b) in sub-section (4), *for* clause (d) the following shall be *substituted*, namely:-

“(b) any allowance in respect of so such of the expenditure incurred by an assessee on the provision of perquisites or other benefits to any employee as exceeds thirty per cent of the salary of such employee;

Provided that in the case of an employee whose contract of service has been approved under clause (xiii) of sub-section (3) of section 4, this clause shall not apply for a period of five years commencing next after the expiry of three years since the date of his arrival in the taxable territories.

Explanation 1. - The expression “salary” as used in this clause, means remuneration or compensation for services rendered paid or to be paid at regular intervals and includes dearness, grain compensation or cost of living allowance and bonus and commission which are payable to an employee in accordance with the terms of his employment as remuneration or compensation for services but does not include the employer’s contribution to a recognised ¹[Provident] or superannuation fund or any other sum which does not enter into the computations for pensionary or retirement benefits.

2. *The* expression “employee”, where the assessee is a company, includes a director thereof; or”;

(6) in section 14, *for* sub-section (4) the following shall be *substituted*, namely:-

“(4) The tax shall not be payable by an assessee in respect of any share of income received by him out of capital gains on which tax has been paid by the firm of which he is a partner”;

(7) in section 15,-

(a) *for* sub-section (3), the following shall be *substituted*, namely:-

“(3) The aggregate of any sums exempted under this section shall not, together with any sums exempted under the first proviso to sub-section (1) of section 7, section 15AA, section 15C, section 15CC, and section 15F and any sum exempted under sub-section (1) of section 58F exceed thirty per cent of the total income of the assessee, or fifteen thousand Taka, whichever is the less:

Provided that as respects any assessment for the year beginning on the 1st day of the July, 1971, the provisions of this sub-section shall apply so that the aggregate sum does not exceed the sum computed as hereunder:-

¹ The word “Provident” was substituted for the word “provided” by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- (1) Where the total income does not exceed Taka 30,000. ¹[At the rate of 40 per cent of total income.]
- (2) Where the total income exceeds Taka 12,000 *plus* 30 per cent of the amount exceeding Taka 30,000 but does not exceed Taka 50,000.
- (3) Where the total income exceeds Taka 18,000 *plus* 20 per cent of the amount exceeding Taka 50,000, but does not exceed Taka 70,000.
- (4) Where the total income exceeds Taka 22,000 *plus* 10 per cent of the amount exceeding Taka 70,000, but does not exceed Taka 1,00,000.
- (5) Where the total income exceeds Taka 25,000.”;
Taka 1,00,000,
- (b) sub-section (3A) shall be omitted; and
- (c) in sub-section (4), the words, brackets, figures and letter “or sub-section (3A)” twice occurring shall be *omitted*;

(8) in section 15BB,-

- (a) in section (4B), clause (ii) shall be *omitted*; and
- (b) after sub-section (4B), the following new sub-section (4C) shall be *inserted*, namely:-

“(4C) Nothing contained in sub-section (1), sub-section (4) and sub-section (4A) shall apply to the income, profits and gains of any previous year ending at any time after the thirtieth day of June, 1970, and before the first day of July, 1971; and such income, profits and gains, computed in accordance with the provisions of sub-section (3) of clause (c) of sub-section (4A), as the case may be, shall be subjected to tax in accordance with other provisions of this Act:

¹ The words, figure and full stop “At the rate of 40 per cent. of total income.” were substituted for the words and full stop “At the rate of total income.” by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

Provided that, in making an assessment for the year for which the income, profits and gains of the industrial undertaking become liable to tax for the first time after the expiry of the period for which such income, profits and gains are ¹[exempt] under the provisions of sub-section (1), sub-section (4) or sub-section (4A), credit shall be given for any income-tax and super-tax paid in respect of the income, profits and gains to which this sub-section applies; and where no income-tax or super-tax is payable for such year or the amount of the income-tax and super-tax so paid exceeds the amount of the income-tax and super-tax payable for such year, the income-tax and super-tax so paid or as the case may be, the amount so in excess shall be carried forward to the following year:

Provided further that nothing in this sub-section shall apply to any case where the computation of such income, profits and gains discloses a loss.”

(9) in section 15D, in sub-section (2), the proviso shall be *omitted*;

(10) *after* section 15G, the following new section 15H shall be, *inserted*, namely:-

“**15H. Personal Allowance.**-The tax shall not be payable by an assessee, being an individual, Hindu Undivided family, un-registered firm or association of persons on such portion of his total income as does not exceed one thousand Taka.”;

(11) in section 17, in sub-section (5), in clause (b),-

(a) in sub-clause (i), in paragraph (2), *for* the word “twenty” the word “twenty-five” shall be *substituted*; and

(b) in sub-clause (ii), in paragraph (2),-

(i) in sub-paragraph (i), *for* the word “seventy” the word “sixty” shall be *substituted*; and

(ii) in sub-paragraph (ii), *for* the word “ten” the word “five” shall be *substituted*;

¹ The word “exempt” was substituted for the word “exempted” by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(12) in section 18, in sub-section (3), *after* the words “Interest on Securities”, the commas and words “not being interest payable on debentures issued by or on behalf of a local authority or a company”, shall be *inserted*;

(13) in section 18A,-

(a) in sub-section (1),-

(i) *for* the words “the year for which he is required to pay” the words “the year in which he is required to pay” shall be *substituted*; and

(ii) for the word “deductible” the word “deducted” shall be *substituted*;

(b) in sub-section (5), *for* the word “two” the word “four” shall be *substituted*;

(c) in sub-section (5A), *for* the word “two” the word “four” shall be *substituted*; and

(d) *after* sub-section (6), the following new sub-section (6A) shall be inserted, namely:-

“(6A) where an assessee could not pay tax or the tax so paid is less than what he is required to pay on the income, profits and gains of any previous year ending at any time after the thirtieth day of June, 1970, and before the first day of July, 1971, under this section, he shall pay the same in two equal instalments to the credit of the Government on or before the thirtieth day of May and the twentieth day of June, 1972:

Provided that provisions of sub-section (6) shall apply in like manner in determining any short payment by an assessee:

Provided further that in case of any short payment, additional amount of tax as provided in sub-section (6) shall be payable by the assessee with effect from the 1st day of June, 1972;

(14) in section 21, in clause (a), *for* the words and comma “perquisite, benefit or amenity” the words, brackets, figures and letters “income in respect of which tax has been deducted or is deductible under sub-section (3B) or (3BB) of section 18” shall be *substituted*;

(15) in section 22A, *for* the full-stop at the end a colon shall be *substituted* and thereafter the following proviso shall be *inserted*, namely:-

“Provided that as respects any assessment for the year beginning on the first day of July, 1971, the provisions of this section shall be deemed to have been complied if the tax under this section as specified is paid on or before thirty-first day of March, 1972”.

(16) *for* section 23A, the following shall be *substituted*, namely:-

“23A,-Provisions in respect of undistributed income-(1)

where in respect of any previous year a company has not, up to the period of six months immediately following the expiry of the previous year, distributed as ¹[dividend] or paid, as bonus to the shareholders at least sixty per cent of the net income of such previous year, the amount calculated in the manner laid down in sub-section (2) shall be deemed to be the undistributed income of the company for such previous year.

(2) for the purpose of this section,-

- (a) ‘net income’ shall be the total income is reduced by-
 - (i) the amount of income-tax and super-tax chargeable on the total income excluding the amount of income-tax chargeable in respect of the undistributed income; and
 - (ii) any bonus or bonus shares declared, issued or paid to the shareholders of the company, and included in the total income under the provisions of Explanation 4 to subsection (1) of section 4; and
- (b) ‘undistributed income’ shall be the net income as reduced by-

¹ The word “dividend” was substituted for the word “divided” by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- (i) any amount distributed as dividend or paid as a bonus to the shareholders; and
- (ii) ten per cent of the total income.”

(17) in section 24, in sub-section (2B), in the proviso, *for* the word “ten” wherever occurring the word “five” shall be *substituted*;

(18) in section 30,-

(a) in sub-section (1),-

- (i) the words, commas, brackets, figures and letter “and an assessee, being a company objecting to an order made by an Income-tax Officer under sub-section (1) of section 23A”, shall be *omitted*; and
- (ii) the second proviso shall be *omitted*; and

(b) in sub-section (2),-

- (i) the words’ brackets, figures and letter “sub-section (1) of section 23A or under” shall be omitted; and
- (ii) the proviso shall be *omitted*;

(19) in section 34, in sub-section (2), in the proviso, in clause (i),-

- (1) in sub-clause (a), the word “and” occurring *after* the semi-colon shall be *omitted*;
- (2) in sub-clause (b), *after* the semi-colon at the end, the word “and” shall be *added*; and
- (3) *after* sub-clause (b), amended as aforesaid, the following new sub-clause shall be *added*, namely:-

“(c) in relation to the income, profits or gains which, were first assessable in the year, 1966-67, the words “five years” were *substituted*.

(20) in section 35,-

- (a) sub-section (7) shall be *omitted*; and
- (b) *for* sub-section (8) the following shall be *substituted*, namely:-

“(8) where, as a result of proceedings initiated under sub-section (1) of section 34, a firm or an association of persons is assessed or re-assessed, and the Income-tax Officer concerned is of opinion that it is necessary to compute or re-compute the total income of a partner in the firm or a member of the association of persons, as the case may be, the Income-tax Officer may proceed to compute or re-compute the total income and determine the sum payable on the basis of such computation or re-computation as if the computation or re-computation is a rectification of a mistake apparent from the record within the meaning of this section, and the provisions of sub-section (1) shall apply accordingly, the period of four years specified therein being reckoned from the date of the final order passed in the case of the firm or association of persons, as the case may be.”;

(21) in section 43A, *after* the figure “46” the words, figure and letter “and section 46A” shall be inserted;

(22) in section 44D, in sub-section (7), clause (c) shall be *omitted*;

(23) in section 45,-

- (a) the words, brackets, figures and letter “under sub-section (3) of section 23A or” shall be *omitted*; and
- (b) the words, brackets, letter and figures “or clause (a) of sub-section (1) of section 33” shall be *omitted*;

(24) in section 54, in sub-section (3),-

- (a) in clause (o), for the full-stop at the end the semi-colon and word “; or” shall be *inserted*; and
- (b) *after* clause (o) amended as aforesaid, the following new clause (p) shall be *added*, namely:-

“(p) of such information as may be required by the Securities and Exchange Authority of Bangladesh for the purposes of the Securities and Exchange Ordinance, 1969 (XVII of 1969).”

(25) in section 66,-

- (a) in sub-section (i),-

- (i) *for* the words and the commas and the colon “require the Appellate Tribunal to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall within ninety days of the receipt of such application draw up a statement of the case and refer it to the High Court;” the words and the full-stop “refer to the High Court any question of law arising out of such order.” shall be *substituted*; and
- (ii) the proviso shall be *omitted*;
- (b) *for* sub-sections (2), (3) (3A) and (4), the following shall be *substituted*, namely:-
 - “(2) An application under sub-section (1) shall be in triplicate and shall be accompanied by the following documents, and where any such documents in any language other than English, also by a translation thereof in English, namely:-
 - (a) Certified copy, in triplicate, of the order of the Appellate Tribunal out of which the question of law has ¹[arisen];
 - (b) Certified copy, in triplicate, of the order of the Income-tax Officer, the Inspecting Assistant Commissioner or the Appellate Assistant Commissioner as the case may be, which was the subject-matter of appeal before the Appellate Tribunal; and
 - (c) Certified copy, in triplicate, of any other documents the contents of which are relevant to the question of law formulated in the application and which was produced before the Income-tax Officer, the Inspecting Assistant Commissioner, the Appellate Assistant Commissioner or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clause (b),
- (3) Where the assessee is the applicant, the Commissioner shall be made a respondent; and where the Commissioner is the applicant the assessee shall be made a respondent:

¹ The word “arisen” was substituted for the word “arised” by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

Provided that where an assessee dies or ¹[is adjudicated insolvent or] is succeeded by another person or is a company which is being wound up, the application shall not abate and may, if the assessee was the applicant, be continued by, and if he was the respondent, be continued against, the executor, administrator or successor or other legal representative of the assessee, or by a against the liquidator or receiver as the case may be.

- (4) In respect of cases referred to in sub-section (5) of section 5 where the Inspecting Assistant Commissioner performs the functions of an Income-tax Officer, reference in this section to Commissioner shall be construed as reference to the Central Board of Revenue.
- (4A) On receipt of the notice of the date of hearing of the application, the respondent shall, at least seven days before the date of hearing, submit in writing a reply to the application; and he shall therein specifically admit or deny whether the question of law formulated by the applicant arises out of the order of the Appellate Tribunal. If the question formulated by the applicant is, in the opinion of the respondent, defective, the reply shall state in what particular the question is defective and what is the exact question of law, if any, which arises out of the said order; and the reply shall be in triplicate and be accompanied by any documents, (along with a translation in English of those of such documents as are not in English) which are relevant to the question of law formulated in the application and which were produced before the Income-tax Officer, the Inspecting Assistant Commissioner, the Appellate Assistant Commissioner or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clause (b) of sub-section (1).”;
- (c) in sub-section (5), *for* the words “such case” the words “such application” shall be *substituted*;
- (d) in sub-section (7A), the words, brackets and figures “or sub-section (2) or sub-section (3)” shall be *omitted*; and

¹ The words “is adjudicated insolvent or” were inserted by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- (e) *after* sub-section (7A), amended as aforesaid, the following new sub-section (8) shall be *added*, namely:-

“(8) Any application made to the Appellate Tribunal or any question of law referred to the High Court by the Appellate Tribunal before the first day of July, 1971, shall be disposed of by the Appellate Tribunal or the High Court, as the case may be, as if the Finance (1971-72) Order, 1972, had not come into force.”;

- (26) in the First Schedule.-

- (A) in rule 2, *after* the words “Life insurance business”, the commas and words “other than pension and annuity business,” shall be *inserted*;

- (B) *after* rule 2, amended as aforesaid, the following new rule 2A shall be *inserted*, namely:-

“(2A) The profits and gains of pension and annuity business shall be taken to be the annual average of the surplus computed in the manner laid down ¹[in clause (b) of rule 2.]”.

- (C) in rule 3,-

- (1) the words and figure “for the purpose of rule 2” shall be *omitted*; and

- (2) in clause (a),-

- (a) for the words and colon “three-fourth of the amounts paid to or reserved for or expended on behalf of policy-holders shall be allowed as a deduction” the following shall be *substituted*, namely:-

“under clause (b) of rule 2, for the purpose of life insurance business three-fourth of the amounts paid to or reserved for or expended on behalf of policy-holders shall be allowed as a deduction, and under rule 2A, the amounts paid to or reserved for or expended on behalf of the members of an approved superannuation fund shall be allowed as a deduction.”;

¹ The words, brackets, figure and full stop “in clause (b) of rule 2.” were substituted for the words, brackets, figure and full stop “in clause (b) of rule.” by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(b) in the second proviso,-

- (i) *after* the word “Policy-holders” wherever occurring, the words and commas “or members of an approved superannuation fund, as the case may be”, shall be *inserted*; and
- (ii) *after* the words “such amount” the words “or the entire amount” shall be *inserted*; and

(D) in rule 5,-

- (1) in clause (vi), for the full-stop at the end a semi-colon shall be *substituted*; and
- (2) after clause (vi), amended as aforesaid the following new clause (vii) shall be *added*, namely :-

“(vii) ‘pension and annuity business’ means any life insurance business relating to a contract with the trustees of an approved superannuation fund,¹[where] such contract is-

- (a) entered into only for the purpose of such fund, and
- (b) so framed that the liabilities undertaken thereunder by the person carrying on the insurance business correspond with the liabilities against which the contract is intended to secure such fund.”.

Amendment of Act X of 1950

5. The following amendments shall be made in the Estate Duty Act, 1950 (X of 1950), namely:-

(1) in section 2, *after* clause (17A), the following new clause shall be *inserted* and shall be deemed to have been so inserted with effect from the 26th day of March, 1971, namely:-

“(17AA) ‘taxable territories’ has the ²[same] meaning assigned to that expression by clause (14AA) of section 2 of the Income-tax Act, 1922;”;

¹ The word “where” was substituted for the word “when” by Article 3 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

² The word “same” was inserted by Article 4 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(2) in section 25A,-

- (a) in clause (1), in the proviso, for the words “two lac Taka” the words “one lac Taka” shall be *substituted*;
- (b) in clause (3), the provisos shall be *omitted*;
- (c) clause (7) shall be *omitted*; and
- (d) clause (11) shall be *omitted*;

(3) *for* section 55, the following shall be *substituted*, namely:-

- “55. (1) If any person fails to comply with any of the provisions of section 53 or section 54 without reasonable cause, he shall be liable to pay by way of penalty a sum not exceeding one thousand taka and, in case of a continuing default, a further sum not exceeding fifty taka for every day during which the default continues.
- (2) No order shall be made under sub-section (1) unless the person has been given a reasonable opportunity of being heard.”;

(4) in section 57, *for* the words and commas “, as the case may be,” the words, brackets, figures and comma “under sub-section (3) of section 58, or” shall be *substituted*;

(5) *for* section 58 the following shall be *substituted*, namely:-

- “58. (1) Upon the delivery of the account under section 53 or section 56, the person delivering it shall pay to the Controller the estate duty, if any, payable in respect of the property included in the account unless the time for payment is extended by the Controller, in which case a security to the satisfaction of the Controller shall be furnished.
- (2) Where any payment is made or the time for payment is extended under sub-section (1) the Controller shall grant a certificate that the estate duty referred to therein has been paid or will be paid or that no such estate duty is due, as the case may be.

- (3) The Controller may at any time after the delivery of the account proceed to make in a summary manner a provisional assessment of the estate duty payable on the basis of such account.
- (4) After a regular assessment has been made, any amount paid towards the provisional assessment made under sub-section (3) shall be deemed to have been paid towards the regular assessment.
- (5) There shall be no right of appeal against a provisional assessment made under sub-section (3).”;

(6) in section 58E, in the second proviso, *for* the words “a reference” the words “an application” shall be *substituted*;

(7) in section 59A,-

- (a) *for* sub-sections (1), (2), (3), (4) and (5) the following shall be *substituted*, namely:-

“(1) Within ninety days of the date upon which he is served with an order under sub-section (3) of section 59, the person accountable or the Controller may present an application in the prescribed form and, where the application is made by the accountable person, accompanied by a fee of one hundred Taka, to the High Court referring any question of law arising out of such order.

(2) An application under sub-section (1) may be admitted after the expiry of the period of ninety days aforesaid if the High Court is satisfied that there was sufficient cause for not presenting it within the said period.

(3) An application under sub-section (1) shall be in triplicate and shall be accompanied by the following documents, and where any such document is in any language other than English, also by a translation thereof in English, namely:-

- (a) Certified copy, in triplicate, of the order of the Appellate Tribunal out of which question of law has arisen;
- (b) Certified copy, in triplicate, of the order of the Controller which was subject-matter of appeal before the Appellate Tribunal; and

- (c) Certified copy, in triplicate, of any other document, the contents of which are relevant to the question of law formulated in the application and which was produced before the Controller or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clause (b).
- (4) Where the accountable person is the applicant, the Controller shall be made a respondent and where the Controller is the applicant, the accountable person shall be made a respondent:

Provided that where an accountable person dies or is adjudicated insolvent the application shall not abate and may, if the accountable person was the applicant, be continued by, and if he was the respondent be continued against, the executor, administrator or other legal representative of the accountable person, or by or against the receiver.

- ¹[(5) On receipt of notice of the date of hearing of the application the respondent shall, at least seven days before the date of hearing, submit in writing a reply to the application and he shall therein specifically admit or deny whether the question of law formulated by the applicant arises out of the order or the Appellate Tribunal and if the question formulated by the applicant is, in the opinion of the respondent, defective, the reply shall state in what particular the question is defective and what is the exact question of law, if any, which arises out of the said order; and the reply shall be in triplicate and be accompanied by any documents (along with a translation in English of such documents as are not in English) which are relevant to the question of law formulated in the application and which were produced before the Controller or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clause (b) of sub-section (1).]"; and

- (b) sub-section (6) shall be *omitted*;
- (c) in sub-section (7) the words "or the Supreme Court" shall be *omitted*;

¹ Sub-section (5) was substituted by Article 4 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

- (d) in sub-section (8) the words “or to the Supreme Court” shall be *omitted*;
- (e) in sub-section (9) the words “or to the Supreme Court” shall be *omitted*;
- (f) *after* sub-section (10), the following new sub-section shall be *added*, namely:-

“(11) Section 5 of the Limitation Act, 1908, shall apply to an application to the High Court under this Section.

(12) Any application made to the Appellate Tribunal or any question of Law referred to the High Court by the Appellate Tribunal before the first day of July, 1971 shall be disposed of by the Appellate Tribunal or the High Court, as the case may be, as if the Finance (1971-72) Order, 1972 had not come into force.”

(8) in section 59B,-

- (a) in sub-section (1), *for* the words “a case has been stated”, the words “an application has been made” shall be *substituted*;
- (b) in sub-section (2), *for* the words “a case stated” the words “an application made” shall be *substituted*;

(9) *after* section 66A, the following new section shall be *added*, namely:-

“66B. (1) An accountable person may ¹[offer] in writing to surrender property in lieu of the estate duty payable under the Act at the valuation determined by the Controller.

- (2) When such an offer is made the Controller shall intimate the other accountable persons, if any, about such an offer and if all of them agree in writing to the surrender of such property in lieu of the estate duty, the Controller will accept the same.
- (3) The Board may prescribe the procedure for the surrender of such property and for the sale thereof.”

(10) in section 75, in sub-section (2), the words “consisting of agricultural land” shall be *omitted*.

¹ The word “offer” was substituted for the word “officer” by Article 4 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(11) for the Schedule the following shall be *substituted*, namely:-

“SCHEDULE

[See Section 4]

Rates of Estate Duty

- | | |
|--|--|
| 1. Where the principal value of the estate does not exceed Taka 1,00,000. | Nil |
| 2. Where the principal value of the estate exceeds Taka 1,00,000 but does not exceed Taka 2,00,000. | 12½ per cent of the amount exceeding Taka 1,00,000. |
| 3. Where the principal value of the estate exceeds Taka 2,00,000 but does not exceed Taka 3,00,000. | Taka 12,500 <i>plus</i> 17½ per cent of the amount exceeding Taka 2,00,000. |
| 4. Where the principal value of the estate exceeds Taka 3,00,000 but does not exceed Taka 4,00,000. | Taka 30,000 <i>plus</i> 20 per cent of the amount exceeding Taka 3,00,000. |
| 5. Where the principal value of the estate exceeds Taka 4,00,000 but does not exceed Taka 5,00,000. | Taka 50,000 <i>plus</i> 22½ per cent of the amount exceeding Taka 4,00,000. |
| 6. Where the principal value of the estate exceeds Taka 5,00,000 but does not exceed Taka 6,00,000. | Taka 72,500 <i>plus</i> 25 per cent of the amount exceeding Taka 5,00,000. |
| 7. Where the principal value of the estate exceeds Taka 6,00,000 but does not exceed Taka 7,00,000. | Taka 97,500 <i>plus</i> 30 per cent of the amount exceeding Taka 6,00,000. |
| 8. Where the principal value of the estate exceeds Taka 7,00,000 but does not exceed Taka 10,00,000. | Taka 1,27,500 <i>plus</i> 35 per cent of the amount exceeding Taka 7,00,000. |
| 9. Where the principal value of the estate exceeds Taka 10,00,000 but does not exceed Taka 15,00,000. | Taka 2,32,500 <i>plus</i> 40 per cent of the amount exceeding Taka 10,00,000. |
| 10. Where the principal value of the estate exceeds Taka 15,00,000 but does not exceed Taka 25,00,000. | Taka 4,32,500 <i>plus</i> 45 per cent of the amount exceeding Taka 15,00,000. |
| 11. Where the principal value of the estate exceeds Taka 25,00,000. | Taka 8,82,500 <i>plus</i> 50 per cent of the amount exceeding Taka 25,00,000.” |

Amendment of
Act III of 1951

6. The following amendments shall be made in the Sales Tax Act, 1951 (III of 1951), namely:-

- (1) in section 2, *after* clause (18A), the following new clause shall be inserted and shall be deemed to have been so inserted with effect from the 26th day of March, 1971, namely:-

“(18AA) ‘taxable territories’ has the same meaning assigned to that expression by clause (14AA) of section 2 of Income-tax Act, 1922;”;

- (2) in section 17,-

- (a) *for* sub-sections (1), (2), (3) and (4) the following shall be *substituted*, namely:-

“(1) Within sixty days of the date on which he is served with notice of an order under sub-section (6) of section 15, the assessee or the Commissioner may, by application in the prescribed form, accompanied, where the application is made by the assessee, by a fee of one hundred taka refer to the High Court any question of law arising out of such order.

- (2) An application under sub-section (1) shall be in triplicate and shall be accompanied by the following documents, and where any such document is in any language other than English also by a translation thereof in English, namely:-

- (a) Certified copy, in triplicate, of the order of the Appellate Tribunal out of which the question of law has arisen;
- (b) Certified copy, in triplicate, of the order of the Sales Tax Officer, the Inspecting Assistant Commissioner of Sales Tax, the Appellate Assistant Commissioner of Sales Tax, as the case may be, which was subject-matter of appeal before the Appellate Tribunal;

- ¹[(c) Certified copy, in triplicate, of any other document the contents of which are relevant to the question of law formulated in the application and which was produced before the Sales Tax Officer, the Appellate Assistant Commissioner of Sales Tax, the Inspecting Assistant Commissioner of Sales Tax or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to the order referred to in clause (a) or clause (b);]
- (3) Where the assessee is the applicant, the Commissioner shall be made a respondent and where the Commissioner is the applicant, the assessee shall be made a respondent :
- Provided that where an assessee dies or is adjudicated insolvent or is succeeded by another person or is a company which is being wound up, the application shall not abate and may, if the assessee was the applicant, be continued by, and if he was the respondent, be continued against, the executor, administrator or successor or other legal representative of the assessee, or by or against the liquidator or receiver, as the case may be.
- (4) On receipt of the notice of the date of hearing of the application the respondent shall, at least seven days before the date of hearing, submit in writing a reply to the application; and he shall therein specifically admit or deny whether the question or law formulated by the applicant arises out of the order of the Appellate Tribunal. If the question formulated by the applicant is, in the opinion of the respondent defective, the reply shall state in what particular the question is defective and what is the exact question of law, if any, which arises out of the said order; and the reply shall be in triplicate and be accompanied by any documents (along with a translation in English of such documents as are not in English) which are relevant to the question of law formulated in the application and which were produced before the Sales Tax Officer, the Inspecting Assistant Commissioner of Sales Tax, the Appellate Assistant Commissioner of Sales Tax, the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clause (b) of sub-section (1).”;

¹ Clause (c) was substituted by Article 5 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- (b) in sub-section (5), *for* the words “case stated” the words “such application” shall be *substituted*;
- (c) in sub-section (8), the comma, words, brackets and figures, “sub-section (2) or sub-section (3)” shall be *omitted*; and
- (d) *after* sub-section (8) amended as aforesaid, a new sub-section (9) shall be *added*, namely:-

“(9) Any application made to the Appellate Tribunal or any question of law referred to the High Court by the Appellate Tribunal before the first day of July, 1971, shall be disposed of by the Appellate Tribunal or the High Court, as the case may be, as if the Finance (1971-72) Order, 1972, had not come into force.”;

- (3) in section 28, in sub-section (1), *for* the word “five” the word “six” shall be *substituted*.

Amendment of
Act XIV of
1963

7. The following amendments shall be made in the Gift Tax Act, 1963 (XIV of 1963), namely:-

(1) in section 2, after clause (XXIV), the following new clause shall be *inserted* and shall be deemed to have been so *inserted* with effect from the 26th day of March, 1971, namely:-

“(XXIVA) “taxable territories” has the ¹[same] meaning assigned to that expression by clause (14AA) of section 2 of Income-tax Act, 1922.”;

(2) *after* section 4, the following new section shall be *added*, namely:-

“4A. *Gift to include increase in dower*-Where the dower money, as originally fixed at the time of marriage is subsequently increased, the amount by which such increase exceeds the amount of the original dower shall, for the purposes of this Act, be deemed to be a gift made by the husband to the wife.”;

¹ The word “same” was inserted by Article 6 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(3) in section 5-

- (a) in sub-section (1), ¹[in] clause (vi), for the words “one lakh” the words “fifty thousand” shall be *substituted*;
- (b) in sub-section (2), for the word “ten” the word “five” shall be *substituted*;

(4) in section 26-

- (a) for sub-section (1), (2), (3), (4) and (5) the following shall be *substituted*, namely:-

“(1) Within ninety days of the date upon which he is served with an order under section 23 or section 25, the assessee or the Commissioner may present an application in the prescribed form and, where the application is made by the assessee, accompanied by a fee of one hundred taka, to the High Court referring any question of law arising out of such order.

(2) An application under sub-section (1) may be admitted after the expiry of the period of ninety days aforesaid if the High Court is satisfied that there was sufficient cause for not presenting it within the said period.

(3) An application under sub-section (1) shall be in triplicate and shall be accompanied by the following documents, and where any such documents is in any language, other than English, also by a translation thereof in English, namely:-

- (a) Certified copy, in triplicate, of the order of the Appellate Tribunal out of which the question of law has arisen;
- (b) Certified copy, in triplicate, of the order of the Gift-Tax Officer, the Appellate Assistant Commissioner of Gift-Tax, the Inspecting Assistant Commissioner of Gift-Tax, as the case may be, which was subject matter of appeal before the appellate Tribunal; and

¹ The word “in” was substituted for the word “and” by Article 6 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(c) Certified copy, is triplicate, of any other document, the contents of which ¹[are] relevant to the question of law formulated in the application and which was produced before the Gift-Tax Officer, the Appellate Assistant Commissioner of Gift-Tax, the Inspecting Assistant Commissioner of Gift-Tax or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clause (b).

(4) Where the assessee is the applicant, the Commissioner shall be made a respondent and where the Commissioner is the applicant, the assessee shall be made a respondent:

Provided that where an assessee dies or is adjudicated insolvent or is succeeded by another person or is a company which is being wound up, the application shall not abate and may, if the assessee was the applicant, be continued by, and if he was the respondent, be continued against, the executor, administrator or successor or other legal representative of the assessee, or by or against the liquidator or receiver, as the case may be.

(5) On receipt of the notice of the date of hearing of the application, the respondent shall, at least seven days before the date of hearing submit in writing a reply to the application and he shall therein specifically admit or deny whether the question of law formulated by the applicant arises out of the order of the Appellate Tribunal. If the question formulated by the applicant is, in the opinion of the respondent, defective, the reply shall state in what particular the question is defective and what is the exact question of law, if any, which arises out of the said order; and the reply shall be in triplicate and be accompanied by any documents (along with a translation in English of such documents as are not in English) which are relevant to the question of law formulated in the application and which were produced before the Gift-Tax Officer, the Appellate Assistant Commissioner of Gift-Tax, the Inspecting Assistant Commissioner of Gift-Tax or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clauses (b) of sub-section (1).”;

¹ The word “are” was substituted for the word “was” by Article 6 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(b) in sub-section (6), *for* the words “any such case” the words “¹[any such application]” shall be *substituted*; and

(c) after sub-section (9), the following new sub-section shall be *added*, namely:-

“(10) Any application made to the Appellate Tribunal or any question of law referred to the High Court by the Appellate Tribunal before the first day of July, 1971, shall be disposed of by the Appellate Tribunal or the High Court, as the case may be, as if the Finance (1971-72) Order, 1972, had not come into force.”;

8. The following amendments shall be made in the Wealth Tax Act, 1963 (XV of 1963), namely:-

²[Amendment of Act XV of 1963]

³[(1) in section 2, *after* clause (oo), the following new clause shall be *inserted* and shall be deemed to have been so inserted with effect from the 26th day of March, 1971, namely:-

“(ooo) “taxable territories” has the meaning assigned to that expression by clause (14AA) of section 2 of Income-tax Act, 1922;”];

(2) in section 27,-

(a) *for* sub-section (1), (2), (3), (4) and (5) the following shall be *substituted*, namely:-

“(1) Within ninety days of the date upon which is served with an order under section 24 or section 26, the assessee or the Commissioner may present an application the prescribed form and where the application is by the assessee, accompanied by a fee of one hundred taka, to the High Court referring any question of law arising out of such order.

¹ The words “any such application” were substituted for the words “any application” by Article 6 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

² The heading “Amendment of Act XV of 1963” was substituted for the heading “Amendment of Act IV of 1963” by Article 7 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

³ Clause (1) was substituted by Article 7 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- (2) An application under sub-section (1) may be admitted after the expiry of the period of ninety days aforesaid if the High Court is satisfied that there was sufficient cause for not presenting it within the said period.
- (3) An application under sub-section (1) shall be in triplicate and shall be accompanied by the following documents, and where any such document is in any language, other than English, also by a translation thereof in English, namely:-
 - (a) Certified copy, in triplicate, of the order of the Appellate Tribunal out of which the question of law has arisen;
 - (b) Certified copy, in triplicate, of the order of the Wealth-tax Officer, the Appellate Assistant Commissioner of Wealth-tax; or the Inspecting Assistant Commissioner of Wealth-tax, as the case may be, which was subject-matter of appeal before the Appellate Tribunal; and
 - (c) Certified copy, in triplicate, of any other document, the contents of which are relevant to the question of law formulated in the application and which was produced before the Wealth-tax Officer, the Appellate Assistant Commissioner of Wealth-tax the Inspecting Assistant Commissioner of Wealth-tax or the Appellate Tribunal, as the case may be, in the course of any proceedings relating to any order referred to in clause (a) or clause (b).
- (4) Where the assessee is the applicant, the Commissioner shall be made a respondent and where the Commissioner is the applicant, the assessee shall be made a respondent:

Provided that where an assessee dies or is adjudicated insolvent or is succeeded by another person or is a company which is being wound up, the application shall not abate and may, if the assessee was the applicant, be continued by, and if he was the respondent be continued against, the executor, administrator or successor of other legal representative of the assessee, or by or against the liquidator or receiver, as the case may be.

- (5) On receipt of the notice of the date of hearing of the application, the respondent shall, at least seven days before the date of hearing, submit in writing a reply to the application and he shall therein specifically admit or deny whether the question ¹[of] law formulated by the application arises out of the order of the Appellate Tribunal. If the question formulated by the applicant is, in the opinion of the respondent, defective, the reply shall state in what particular the question is defective and what is the exact question of law, if any, which arises out of the said order; and the reply shall be in triplicate and be accompanied by any documents (along with a translation in English of such documents as are not in English) which are relevant to the question of law formulated in the application and which were produced before the Wealth-tax Officer, the Appellate Assistant Commissioner of Wealth-tax, the Inspecting Assistant Commissioner of Wealth-tax or the Appellate Tribunal, as the case may be, in the course of any proceedings relation to any order referred to in clause (a) or clause (b) or sub-section ²[(1)].”; and
- (b) in sub-section (6), *for* the words “any such case” the words “any such application” shall be *substituted*;
- (c) *after* sub-section (9), the following new sub-section shall be *added*, namely:-

“(10) Any application made to the Appellate Tribunal or any question of law referred to the High Court by the Appellate Tribunal before the first day of July, 1971, shall be disposed of by the Appellate Tribunal or the High Court, as the case may be, as if the Finance (1971-72) Order, 1972, had not come into force.”;

(3) in the Schedule, in paragraph (1), for items (i), (ii) and (iii) the following shall be *substituted*, namely:-

¹ The word “of” was substituted for the word “or” by Article 7 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

² The bracket and figure “(1)” was substituted for the bracket and figure “(i)” by Article 7 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- “(i) on the first taka two lakhs of net wealth, or where an assessee, being a person owning and occupying a house for purposes of his own residence, exercises the option to have the value of such house being excluded from his assets, on the first taka one lakh of net wealth Nil.
- (ii) on the next taka two lakhs of net wealth..... ½ *per cent*
- (iii) on the next take five lakhs of net wealth 1 *per cent*

Amendment of
Ordinance XI of
1970

9. The following amendments shall be made in the Finance Ordinance, 1970 (XI of 1970), namely:-

(A) for section 9 the following shall be *substituted*, namely:-

“9. Income-tax and super-tax.-(1) Subject to the provisions of sub-section (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1971,-

- (a) income-tax shall be charged at the rates specified in Part I of the Third Schedule; and
- (b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), be those specified in Part II of the Third Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1971,-

- (a) Where the total income of a company includes any profits and gains from life insurance business, the super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion;
¹[* * *]

¹ The word “and” was omitted by Article 8 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(b) Where the total income of an assessee, not being a company, includes any profits and gains from life insurance business, the income-tax and super-tax payable by the assessee on that part of his total income ¹[which consists of such such inclusion shall be an amount bearing to the total amount of such taxes payable on his total income] according to rates applicable under the operation of the Finance Act, 1942 (XII of 1942), the same proportion as the amount such inclusion bears to his total income so however that the aggregate of the taxes, so computed in respect of such inclusion shall not, in any case, exceed the amount of tax payable on such inclusion at the rate of 30 per cent ² [; and]

³[(c)Where the total income of an assessee, not being a company, includes any income chargeable under the head “Salaries”, the tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of tax as would have been payable by him had the Finance (1971-72) Order, 1972 (P.O. No. 52) not come into force, on his total income the same proportion as the amount of such inclusion bears to his total income.]

(3) In making any assessment for the year beginning on the first day of July, 1971, where the assessee is a co-operative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Third Schedule as if the assessee were a company to which the proviso to sub-paragraph (1) of paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee:

¹ The words “which consists of such inclusion shall be an amount bearing to the total amount of such taxes payable on his total income” were inserted by Article 8 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

² The semi-colon (;) was substituted for the full stop (.) and the word “and” was inserted by Article 8 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

³ Clause (c) was inserted by Article 8 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of Part I of the Third Schedule, no deduction in respect of any allowance or sums referred to in clause (i) of the proviso to the said paragraph shall be made.

- (4) (a) In making any assessment for the year beginning on the first day of July, 1971, where the total income of an assessee, not being a company to which the proviso to sub-paragraph (1) of paragraph A of Part II of the Third Schedule does not apply, includes any profits and gains derived from the export of goods out of taxable territories, income-tax and super-tax, if any, payable by him in respect of such profits and gains shall, subject to the provisions of clauses (b) and (c), be reduced by an amount computed in the manner specified hereunder:-

	Amount
(i) Where the goods exported abroad had not been manufactured by the assessee who exported them-	15 per cent of the income-tax and super-tax, if any, attributable to export sales.
(a) and where the export sales during the relevant year exceed the export sales of the preceding year.	<i>plus</i> an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 25 per cent
(b) and where the export sales during the relevant year do not exceed the export sales of the preceding year.	<i>minus</i> 1 per cent for every decrease of 10 per cent in export sales over those of the preceding year, subject to an overall minimum of 10 per cent
(ii) Where the goods exported had been manufactured by the assessee who had exported	¹ [then]
(a) Where the export sales do not exceed 10 per cent of the total sales.	Nil.

¹ The words "then" was substituted for the word "them" by Article 8 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

	Amount
(b) Where the export sales exceed 10 per cent but do not exceed 20 per cent of the total sales.	15 per cent of the income-tax and super-tax, if any, attributable to export sales.
(c) Where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales.	20 per cent of the income-tax and super-tax, of any, attributable to export sales.
(d) Where the export sales exceed 30 per cent of the total sales.	25 per cent of the income-tax and super-tax, if any, attributable to export sales:

Provided that in the case of a registered firm super-tax payable by it under paragraph C of Part II of the Third Schedule shall be reduced under this clause by an amount calculated on the basis of the income-tax payable on its total income under paragraph A of part I had it been the total income of an unregistered firm;

¹[(B) for the Third Schedule, the schedule set out in the Third Schedule to this Order shall be substituted.]

- (5) In case to which section 17 of the Income-tax Act, 1922 (XI of 1922) applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-section (2).
- (6) For the purposes of making deduction of tax under section 18, the rates specified in Part I and Part II of the Third Schedule shall apply as respects the year beginning on the first day of July, 1971, and ending on the thirtieth day of June, 1972.
- (7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Income-tax Act, 1922 (XI of 1922); and the expression "public company" means a company-

¹ Paragraph (B) was substituted by Article 8 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

- (i) in which not less than fifty per cent of the shares are held by the Government; or
- (ii) whose shares were the subject of dealings in a registered stock exchange in taxable territories at any time during the previous year and remained listed on the stock exchange till the close of that year.

(8) In this section, "taxable territories" has the same meaning assigned to that expression by clause (14AA) of section 2 of the Income tax Act, 1922.";

(B) *after* section 10, the following new sections shall be *added*, namely:-

"10A(1) Any order passed by the Income-tax Appellate Tribunal on or after the first day of July, 1971 and before the commencement of this Order, in appeals directly filed before it against the orders of the Income-tax Officers, Sales tax Officers, Wealth-tax Officers and Gift-tax Officers, are hereby declared null and void.

(2) Appeals directly filed before the Income-tax Appellate Tribunal against the order of the Income-tax Officers, Sales-tax Officers, Gift-tax Officers and Wealth-tax Officers during the period from the first day of July, 1971, to the date of commencement of this Order shall stand transferred to the respective Appellate Assistant Commissioners of Income-tax, Sales-tax, Gift-tax and Wealth-tax, as the case may be.

11. Any order passed by the Income-tax Officer, Gift-tax Officer and Wealth-tax Officer, in respect of the Assessment for 1971-72 and any order passed by the Sales-tax Officer for the financial year 1970-71 during the period from the 1st day of July, 1971 to the date of commencement of this Order shall be deemed to have been passed under this Order."; and

(c) *for* the third schedule, the schedule set out in the Third Schedule to this Order shall be *substituted*.

¹[10. Any order passed by the Income-tax Appellate Tribunal on or after the first day of July, 1971, and before the commencement of this Order, in appeals directly filed before it during that period against the orders of the Income-tax Officers, Sales-tax Officers, Gift-tax Officers and Wealth-tax Officers are hereby declared null and void and all such appeals together with other direct appeals filed before it against the orders of the Income-tax Officers, Sales-tax Officers, Sales-tax Officers, Gift-tax Officers and Wealth-tax Officers during that period and pending immediately before the commencement of this Order shall on such commencement, stand transferred to the respective Appellate Assistant Commissioners of Income-tax, Sales-tax, Gift-tax and Wealth-tax concerned.

Certain Orders of Income-tax Appellate Tribunal to be void

11. Any order passed by an Income-tax Officer, Gift-tax Officer or Wealth-tax Officer in respect of the assessment of Income-tax, Gift-tax or Wealth-tax for the year 1971-72 and any order passed by a Sales-tax Officer in respect of the assessment of Sales-tax for the year 1970-71 during the period from the first day of July, 1971, to the date of commencement of this Order shall be deemed to have been passed under this Order.]

Validation of certain orders of Income-tax Officers, etc.

THE FIRST SCHEDULE

²[(See Article 2)]

AMENDMENTS IN THE TARIFF ACT, 1934 (XXXII of 1934)

1. In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule, against heading Nos. and sub-heads, if may, specified in the first column of table below, for the entries relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and the third column of the table shall be *substituted*.

¹ Articles 10 and 11 were inserted by Article 9 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

² The brackets, words and figures "[See Article 2]" were substituted for the brackets, words and figures "[See Section 2]" by Article 10 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

TABLE

Heading No. and Sub- Head.	Name of article	Rate of duty
27.10B ..	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations. B. Motor spirit	Taka 3.50 per gallon.
32.09 ..	Varnishes and lacquers; distempers; prepared water pigment of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms of packings of a kind sold by retail: A. Distempers; nitrocellulose paints B. Other	100% <i>ad val.</i> 75% <i>ad val.</i>
44.15 ..	Plywood, blackboard, laminboard, batten board and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	150% <i>ad val.</i>
70.15 ..	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	40% <i>ad val.</i>

Heading No. and Sub- Head.	Name of article	Rate of duty
85.20 ..	Electric filament lamps and electric discharge lamps (including infrared and ultra-violet lamps); are-lamps; electrically ignited photographic flashbulbs;	
	A. Filament lamps; discharge lamps (including fluorescent tubes); electrically ignited photographic flashbulbs ...	100% <i>ad val.</i>
	B. Ultra-violet lamps; are-lamps	25% <i>ad val.</i>
	C. Parts	25% <i>ad val.</i>

2. In the Tariff Act, 1934 (XXXII) of 1934), in the Second Schedule,-

- (a) *for* item No. 1 in the first column and the entries relating thereto in the second and third columns, the following shall be *substituted* and shall be deemed to have been so substituted with effect from the 26th day of January, 1972, namely:-

1. Mesta fibre and raw Jute-

(1) Cuttings Taka 30 per bale of 400 Lbs.

(2) All other descriptions

(i) in pucca bale, Taka 60 per bale of 400 Lbs.; and

(ii) loose or in kutchha bale Taka 60 per bale of 400 Lbs.; and

- (b) *after* item No. 12 in the first column and the entries relating thereto in the second and third columns, the following shall be *added*, namely:-

“13. Cotton yarn of counts 21 to 24 20 paise per Lb.”

THE SECOND SCHEDULE

¹[(See Article 3)]

**AMENDMENTS TO PART I OF THE FIRST SCHEDULE TO
THE CENTRAL EXCISES AND SALT ACT, 1944 (I OF 1994)**

(1) **IN SECTION III**, in item 8, in sub-item II (2), at the end of clause (a), the following shall be *inserted*, namely:-

“*Surcharge*,- In addition to the duty assessed on the retail price as afore-said a surcharge shall be levied at the following rates and the surcharge shall be printed separately on each packet of cigarettes as an addition to the retail price:

Category of cigarettes	Rate of surcharge per ten cigarettes.
(a) Cigarettes the retail price of which does not exceed 20 paise per ten cigarettes.	Nil.
(b) Cigarettes the retail price of which per ten cigarettes-	
(i) exceeds 20 paise but does not exceed 50 paise ...	5 paise.
(ii) exceeds 50 paise but does not exceed 75 paise ...	10 paise.
(iii) exceeds 75 paise	15 paise.”.

(2) **IN SECTION IV**, in item 18, column 3, *for* the word “Two” the word “Three” shall be *substituted*.

(3) **IN SECTION IX**.-

- (i) *for* the heading the heading “PAPER, PAPER BOARD AND PAPER PRODUCTS” shall be *substituted*; and
- (ii) *after* item 37, the following new item shall be *added*, namely:-

“37A. Bank Cheques, all sorts Twenty paise per cheque .”

¹ The brackets, words and figures “[See Article 3]” were substituted for the brackets, words and figures “[See Section 3]” by Article 10 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

(4) IN SECTION X.-

(a) in item 38, in sub-item (1),-

- (i) against clause (a), in column 3, *for* the words “Fifty five” the word “Sixty” shall be *substituted*;
- (ii) against clause (b), in column 3, *for* the word “ten” the word “twenty” shall be *substituted*;
- (iii) against clause (c), in column 3, *for* the words “One rupee seventy five paisa” the words “Two Taka” shall be *substituted*; and
- (iv) against clause (d), in column 3, *for* the words “Two rupees eighty paisa” the words “Three Taka” shall be *substituted*.

(b) in item 39, in sub-item 1 (a),-

- (i) against clause (i), in column 3, *for* the words “One rupee” the words “Eighty paisa” shall be *substituted*;
- (ii) against clause (ii), in column 3, *for* the words “Sixty five” the word “Fifty” shall be *substituted*;
- (iii) against clause (iii), in column 3, *for* the word “Forty” the word “Twenty” shall be *substituted*;
- (iv) against clause (iv), in column 3, *for* the word “Fifteen” the word “Ten” shall be *substituted*; and
- (v) against clause (v), in column 3, *for* the words “Sixty five” the word “Fifty” shall be *substituted*.

**AMENDMENT TO PART II OF THE FIRST SCHEDULE TO
THE CENTRAL EXCISES AND SALT ACT, 1944.**

In item 1, in sub-item (1), in the “Explanation” the words “or a restaurant” shall be *omitted*.

THE THIRD SCHEDULE¹[(See Article 9(B)]“**THE THIRD SCHEDULE** ²[* * *]³[(See Article 9)]**PART I**

Rates of Income Tax

A. In the case of every individual, Hindu Undivided Family, unregistered firm, an association of persons and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this part applies-

Rates.

- | | | |
|----|--|--|
| 1. | Where the taxable income does not exceed Taka 1,000. | Taka 25. |
| 2. | Where the taxable income exceeds Taka 1,000 but does not exceed Taka 2,000. | Taka 25 <i>plus</i> 5 per cent of the amount exceeding Taka 1,000. |
| 3. | Where the taxable income exceeds Taka 2,000 but does not exceed Taka 4,000. | Taka 75 <i>plus</i> 10 per cent of the amount exceeding Taka 2,000. |
| 4. | Where the taxable income exceeds Taka 4,000 but does not exceed Taka 6,500. | Taka 275 <i>plus</i> 15 per cent of the amount exceeding Taka 4,000. |
| 5. | Where the taxable income exceeds Taka 6,500 but does not exceed Taka 10,000. | Taka 650 <i>plus</i> 20 per cent of the amount exceeding Taka 6,500. |

¹ The brackets, words and figures “[See Article 9 (B)]” were substituted for the brackets, words and figures “[See Section 9(B)]” by Article 10 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

² The inverted comma “ ” ” was omitted by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

³ The brackets, words and figures “[See Article 9]” were substituted for the brackets, words and figures “[See Section 9]” by Article 10 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

Rates.

- | | | |
|-----|---|--|
| 6. | ¹ [Where the taxable income exceeds Taka 10,000 but does not exceed Taka 15,000] | Taka 1,350 <i>plus</i> 25 per cent of the amount exceeding Taka 10,000. |
| 7. | Where the taxable income exceeds Taka 15,000 but does not exceed Taka 25,000. | Taka 2,600 <i>plus</i> 35 per cent of the amount exceeding Taka ² [15,000]. |
| 8. | Where the taxable income exceeds Taka 25,000 but does not exceed Taka 35,000. | Taka 6,100 <i>plus</i> 50 per cent of the amount exceeding Taka 25,000. |
| 9. | Where the taxable income exceeds Taka 35,000 but does not exceed Taka 50,000. | Taka 11,100 <i>plus</i> 60 per cent of the amount exceeding Taka 35,000. |
| 10. | Where the taxable income exceeds Taka 50,000 but does not exceed Taka 70,000. | Taka 20,100 <i>plus</i> 65 per cent of the amount exceeding Taka 50,000. |
| 11. | Where the taxable income exceeds Taka 70,000 but does not exceed Taka 1,00,000. | Taka 33,100 <i>plus</i> 67.5 per cent of the amount exceeding Taka 70,000. |
| 12. | Where the taxable income exceeds Taka 1,00,000. | Taka 53,350 <i>plus</i> 70 per cent of the amount exceeding Taka 1,00,000: |

Provided that-

- (i) no income-tax shall be payable on a total income which before the deduction of the sums, if any, exempt under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H, and section 58F of the Income-tax Act, 1922 (XI of 1922), does not exceed taka 6,000; and

¹ The words, figures and full stop "Where the taxable income exceeds Taka 10,000 but does not exceed Taka 15,000" were substituted for the words, figures and full stop "Where the taxable income exceeds Taka 15,000 but does not exceed Taka 25,000" by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

² The figure "15, 000" was substituted for the figure "25,000" by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

- (ii) the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Taka 6,000 or (b) the amount representing seventy per cent of the total income, whichever amount is the less, and where such income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds seventy per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation - the expression “taxable income”, as used in this paragraph, means-

- (a) in the case of an assessee to which sub-section (3) of section 9 or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income;
- (b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every company to which paragraph C or paragraph D does not apply, and in the case of every local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), Income-tax is to be charged at the maximum rate-

Rates.

On the total income, excluding such part thereof as consists of any dividends, bonus or bonus shares to which sub-paragraph (2) or (3) or paragraph A of part II applies- 30 per cent of such income.

C. In the case of every public company to which section 23A of the Income-tax Act, 1922 (XI of 1922), applies-

- (1) On the total income, excluding such part thereof as consists of any dividends, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of part II applies but including such part of the total income as is equal to the undistributed income of such company. 30 per cent of such income.
- (2) On such part of the total income as represents the undistributed income of such company. 15 per cent of such income.

D. In the case of every company, not being a public company, to which Section 23A of the Income-tax Act, 1922 (XI of 1922), applies-

- (1) On the total income, excluding such part thereof as consists of any dividends, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of part II applies but including such part of the total income as represents the undistributed income of such company. ¹[30] per cent of such income.
- (2) On such part of the total income as represents the undistributed income of such company. ²[25] per cent of such income.

E. In the case of every company-

On the part of the total income consisting of the amount of dividends, bonus or bonus share to which sub-paragraph (2) or (3) of paragraph A of part II applies. Nil.

¹ The figure "30" was substituted for the figure "25" by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

² The figure "25" was substituted for the figure "30" by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President's Order No. 75 of 1972).

Provided that, for the purposes of paragraphs B, C and D, where a company distributes dividends out of its income, profits and gains in respect of which it has obtained a rebate of one anna in the taka under the proviso to paragraph B of Part I of the Fourth Schedule to the Finance Act, 1958 (XXII of 1958), the Third Schedule to the Finance Act, 1957 (I of 1957), the Third Schedule to the Finance Act, 1956 (I of 1956), and the Third Schedule to the Finance (1955-56) Act, 1956 (XXX of 1956),¹[an] additional Income-tax at the rate of 6.25 per cent shall be levied on the amount of such dividend and such amount shall be deemed for the purposes of this proviso to be a part of the total income of the company of the year in which such distribution is made.

Explanation -For the purpose of paragraphs C and D, the expression “undistributed income” means the amount of undistributed income computed in accordance with the provisions of section 23A of the Income-tax Act, 1922 (XI of 1922).

PART II

Rates of Super Tax

A. In the case of a company- Rates.

²[(1)] On the whole of the total 30 per cent of such total income excluding income to which income: paragraph E of Part I applies.

Provided that where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in taxable territories of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows:

¹ The word “an” was substituted for the word “and” by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

² The bracket and figure “(1)” was substituted for the bracket and figure “(2)” by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- (i) a rebate of 5 per cent to such company if it is a public company.
- (ii) a rebate of 5 per cent to such company if it is a public company to which clause (iii) does not apply, if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Taka 5,00,000;
- (iii) a rebate of 5 per cent on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Taka 10,00,000;
- (iv) a rebate of 10 per cent to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, (XI of 1922), applies or which are derived by it in taxable territories from processing, freezing, preserving and ¹[grain] of food, vegetable, fruit, grain, meat, fish and poultry;
- (v) a rebate of 15 per cent to such company on so much of the income, profits and gains accruing or arising outside taxable territories to which sub-section (4) of section 9 does not apply as are brought by it into taxable territories.

Explanation - The term “industrial undertaking”, as used in clause (iii) means an undertaking which is set up or commenced in taxable territories on or after the 14th day of August, 1947, and which employs (i) ten or more persons in taxable territories and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in taxable territories and does not involve the use of electrical energy ²[* * *] or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is-

- (i) engaged in-

¹ The word “gain” was substituted for the word “conning” by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

² The words “or any other” were omitted by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

- (a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition;
- (b) ship-building;
- (c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power;
- (d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income-tax Act, 1922 (XI of 1922), apply; or
- (ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.

(2) On the amount representing income from dividends from a company having its registered office in taxable territories.

Rates.

- (a) Where such dividends are received by a public company and are declared and paid by a company formed and registered in taxable territories under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act, in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947. 15 per cent of such amount.
- (b) In other cases 20 per cent of such amount

(3) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its share-holders with a view to increasing its paid-up capital-

Rates

- (a) Where a company which issues bonus shares or bonus, as the case may be, is a public company. 15 per cent of such amount.
- (b) In other cases 20 per cent of such amount.

Rates

B. In the case of every local authority- On the whole of the total income 12.5 per cent of the total income.

C. In the case of every registered firm-

Rates.

- (1) Where the total income does not exceed Taka 15,000. Nil.
- (2) Where the total income exceeds Taka 15,000 but does not exceed Taka 30,000. 5 per cent of the amount exceeding Taka 15,000.
- (3) Where the total income exceeds Taka 30,000 but does not exceed Taka 60,000. Taka 750 plus 10 per cent of the amount exceeding Taka 30,000.
- (4) Where the total income exceeds Taka 60,000 but does not exceed Taka 1,00,000. Taka 3,750 plus 20 per cent of the amount exceeding Taka 60,000.
- (5) Where the total income exceeds Taka 1,00,000 Taka 11,750 plus 30 per cent of the amount exceeding Taka 1,00,000.

Explanation - The term “registered firm” as used in this paragraph means a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the Income-tax Act, 1922 (XI of 1922).

PART III

¹[See section 10 of the Finance Ordinance, 1970]

Rates of Surcharge

Rates.

(A) In the case of a company deriving income, profits and gains the whole or part of which are exempt from payment of income-tax and super-tax under section 15BB of the Income-tax Act, 1922. 10 per cent of the income-tax and super-tax which would have been payable under the Income-tax Act, 1922, had not part of the income, profits and gains of such company been so exempt.

¹ The brackets, words and figures “[See section 10 of the Finance Ordinance, 1970]” were substituted for the brackets, words, and figures “[See section 10]” by Article 11 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

Rates.

- (B) In the case of every other company ... 10 per cent of the income-tax and super-tax payable under the Income-tax Act, 1922.
- (C) In the case of every registered firm ... 10 per cent of the super-tax and income-tax, if any, payable under the Income-tax Act, 1922.
- (D) In the case of every other person ... 12.5 per cent of the super-tax and income-tax, if any, payable under the Income-tax Act, 1922.

12. [*Toll on vessels plying on inland waters.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

13. [*Toll on fares and freights on traffic by inland vessels.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

Tax railway
fares and
freights

14. (1) During the period from the 1st day of July, 1971, to the 30th day of June, 1972 (both days inclusive), there shall be levied and paid on railway fares and freights a tax according to the scale specified in the Schedule to this Ordinance.

(2) The Government may make rules regulating the procedure for the collection and accounting of the tax and any other matter incidental to its levy.

15. [*Toll on freights on goods carried by road.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

16. [*Toll on motor vehicles carrying goods by road other than on freights.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

17. [*Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

Amendment of
Bengal Act V of
1972

18. (1) For section 3 of the Bengal Amusements Tax Act, (V of 1922), the following shall be *substituted*, namely:-

“Tax on payments for admission to entertainments .

3. Except as otherwise expressly provided in this Act, there shall be charged, levied and paid to the Government a tax, hereinafter referred to as the entertainments tax, at the following rates:-

	Rate of tax
(i) When the payment for admission to an entertainment does not exceed 19 paise.	Nil.
(ii) When the payment for admission to an entertainment exceeds 19 paise but does not exceed Rs. 1.	75 per cent of such payment.
(iii) When the payment for admission to an entertainment exceeds Rs. 1 but does not exceed Rs. 2.	100 per cent of such payment.
(iv) When the payment for admission to an entertainment exceeds Rs. 2.	125 per cent of such payment:

Provided that where the proprietor of an entertainment admits any person to any place of entertainment as a spectator or as an audience for the purpose of amusement by taking part in it without any payment or on payment of an amount less than the amount normally charged for admission thereto, the entertainments tax, at the aforesaid rates, shall nevertheless be charged, levied and paid to the Government on the amount which would have been normally charged for such admission.

Explanation- For the purpose of this proviso, in case there are different classes of seats in an entertainment ‘place of entertainment’ means the class to which such person is admitted.”.

19. [*Amendment of Bengal Act IV of 1944.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

20. [*Amendment of section 3 of East Bengal Act XVI of 1950.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

21. *Amendment of the East Pakistan Act X of 1957.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*

22. [*Continuance of rules framed under East Pakistan Act X of 1957.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

23. [*Amendment of East Pakistan Act XI of 1957.- Omitted by Article 27 of the Finance Order, 1972 (P.O. 77 of 1972).*]

Penalty

24. If a person, on whom a tax is levied or who is responsible for the collection and payment of any tax or toll under this Order, fails to pay the tax or toll or fails to collect and pay the tax or the toll as provided in this Order and the rules made thereunder, he shall be liable to a penalty not exceeding the amount of the tax or toll payable.

Public demand

25. A tax or toll leviable under any provision of this Order or any penalty imposed thereunder shall be recoverable as a public demand under the Bengal Public Demands Recovery Act, 1913 (III of 1913).

Bar of suits in Civil Court

26. No suit shall lie in any Civil Court to set aside or modify any assessment of tax or toll made under this Order and the rules made thereunder.

Indemnity

27. No suit, prosecution or legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Order or the rules made thereunder.

28. (1) Sections 2, 3, 5, 6, 7, 9, 11 and 12 of the East Pakistan Finance Ordinance, 1970, are hereby repealed.

(2) Notwithstanding such repeal, any direction issued or action taken or order passed or proceeding commenced or right accrued or liability incurred under any provision of the said Ordinance shall continue in force and shall be deemed to have been issued, taken, passed, commenced, accrued or incurred, as the case may be, under the corresponding provision of this Order.

29. Notwithstanding anything contained in this Order, any direction issued or action taken or order passed or proceeding commenced or right accrued or liability incurred under any provision of the East Pakistan Finance Ordinance, 1971, shall continue in force and shall be deemed to have been issued, taken, passed, commenced, accrued or incurred, as the case may be, under the corresponding provision of this Order.

THE FOURTH SCHEDULE

¹[(See Articles 13, 14 and 15)]

Scale.

PART I

A. Fares (Railway):	Amount of toll.
On an air-conditioned class ticket ..	One taka and fifty paisa.
..	
On a first class ticket	Seventy-five paisa.
On a second class ticket	Fifteen paisa.
On a third class ticket	Six paisa.
B. Fares (Mechanically Propelled Vessel):	
On a first class ticket	One taka and fifty paisa.
On a second class ticket	Seventy-five paisa.
On an inter class ticket	Fifteen paisa.
On a third class or deck ticket	Six paisa.

Provided that no tax or toll shall be levied where the fare does not exceed Taka three.

¹ The brackets, words and figures “[See Articles 13, 14 and 15]” were substituted for the brackets, words and figures “[See Sections 13, 14, 15]” by Article 10 of the Finance (1971-72) (Amendment) Order, 1972 (President’s Order No. 75 of 1972).

PART II

Freights.	Amount of toll or tax.
Where the freight on any consignment does not exceed Taka 3.	Six paisa.
Where the freight on any consignment exceeds Taka 3 but does not exceed Taka 10.	Twelve paisa.
Where the freight on any consignment exceeds Taka 10 but does not exceed Taka 25.	Twenty-five paisa.
Where the freight on any consignment exceeds Taka 25 but does not exceed Taka 50.	Fifty paisa.
Where the freight on any consignment exceeds Taka 50 but does not exceed Taka 75.	Taka one.
Where the freight on any consignment exceeds Taka 75 but does not exceed Taka 100.	Taka two.
Where the freight on any consignment exceeds Taka 100 but does not exceed Taka 150.	Taka four.
Where the freight on any consignment exceeds Taka 150 but does not exceed Taka 225.	Taka six.
Where the freight on any consignment exceeds Taka 225 but does not exceed Taka 300.	Taka eight.
Where the freight on any consignment exceeds Taka 300.	Taka eight <i>plus</i> Taka two for every Taka 100 or part thereof in excess of Taka 300 of freight.
