

**THE INCOME-TAX AND EXCESS PROFITS TAX
(EMERGENCY) ORDINANCE, 1942**

ORDINANCE NO. LX OF 1942

[14th November, 1942]

An Ordinance to remove certain difficulties caused by the destruction of documents and records pertaining to the collection of Income-tax and Excess Profits Tax.

WHEREAS an emergency has arisen which makes it necessary to remove certain difficulties caused by the destruction of documents and records pertaining to the collection of Income-tax and Excess Profits Tax;

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance:-

Short title and commencement

1. (1) This Ordinance may be called the Income-tax and Excess Profits Tax (Emergency) Ordinance, 1942.

(2) It shall come into force at once.

Power to issue notices and to secure returns

2. (1) Where documents or records pertaining to the assessment, collection or payment of income-tax or excess profits tax have been damaged, lost or destroyed as a result of riot or civil commotion, the authority authorised under the Income-tax Act, 1922, or the Excess Profits Tax Act, 1940, as the case may be, to issue any notice for any of the purposes of either Act may, notwithstanding anything contained in either of the said Acts, and notwithstanding that such notice has already been issued, or has already been issued and has been or is alleged to have been complied with, or where such notice has already been issued, that the time within which the notice is to be issued has already expired, reissue such notice, and any notice so reissued shall in all respects have the same effect as if it were the original notice, and any proceedings that could have been taken in pursuance of or subsequent to the original notice may be taken in like manner in pursuance of or subsequent to the notice so reissued:

Provided that in respect of assessments or reassessments made in the course of any proceedings taken under the powers conferred by this sub-section the periods of eight and four years mentioned in sub-section (2) of section 34 of the Income-tax Act, 1922, shall be deemed to commence on and to run from the date on which the notice under sub-section (2) of section 22 or sub-section (1) of section 34 of that Act is reissued under the powers conferred by this sub-section:

Provided further that where a person proves to the satisfaction of the Income-tax Officer or the Excess Profits Tax Officer, as the case may be, that he has already been assessed in respect of the income or the excess profits in respect of which notices under section 22 or section 34 of the Income-tax Act, 1922, or under section 13 or section 15 of the Excess Profits Tax Act, 1940, have been reissued, and that he has paid the tax, he shall not be subject to fresh assessment.

(2) Any return or information required or which could be required under the provisions of either of the said Acts to be furnished by any person shall, if the Income-tax Officer or the Excess Profits Tax Officer so requires at any time be again furnished by such person notwithstanding that it may have been or is alleged to have been already furnished, and any failure to comply with any such requirement by an Income-tax Officer or Excess Profits Tax Officer shall involve the same consequences as if the return or information had been altogether withheld.

3. If any question arises whether a document or record has been damaged, lost or destroyed as a result of riot or civil commotion, the matter shall be referred to the Commissioner of Income-tax or to the Commissioner of Excess Profits Tax, as the case may be, and his decision shall be final.

Settlement of doubts

4. The ¹[Government] may make rules providing for any matter necessary to carry into effect the purposes of this Ordinance.

Power to make rules

¹ The word "Government" was substituted for the words "Central Government" by section 8 of the Bangladesh Laws (Revision and Declaration) (Amendment) Act, 1974 (Act No. LIII of 1974).