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MINISTRY OF FINANCE

Dacca, the 23rd January, 1975.

No. S.R.O. 51-L/75/C. No. 2(28)NBR (Taxes)/74/32.—In exercise of the powers conferred by sub-section (1) of section 27 of the Finance Act, 1974 (XLIV of 1974), read with section 20 thereof, the Government is pleased to make the following rules, namely:—

1. **Short title and commencement.**—(a) These rules may be called the Tax on House Rent Rules, 1974.

(b) They shall come into force at once and shall be deemed to have taken effect on and from the first day of July, 1974.

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

(a) "Act" means the Finance Act, 1974 (XLIV of 1974);

(b) "assessee" means a person by whom tax is payable and includes a person in respect of whom any proceeding under these rules has been taken for the determination of the tax payable by him or of the amount of refund due to him;

(c) "assessing officer" means a Taxation Officer appointed under section 21 of the Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944);

(d) "Director" means the Director of Taxation and Excise appointed under section 21 of the Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944);

(e) "Deputy Director" means the Deputy Director of Taxation appointed under section 21 of the Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944);

- (f) "form" means a form appended to these rules;
- (g) "tax" means the tax leviable under sub-section (1) of section 20 of the Act;
- (h) "person" includes an individual, a Hindu undivided family, a firm, and an association of persons, a company and a local authority;
- (i) "year" means the financial year;
- (j) "month" means a calendar month;
- (k) "quarter" means a period of three months ending on the 30th September, the 31st December, the 31st March, or the 30th June in any financial year;
- (l) "return" means a return required to be submitted under sub-rule (1) of rule 3;
- (m) "treasury" means the Government Treasury or Sub-Treasury and includes the Bangladesh Bank or a branch thereof and any other scheduled bank or a branch thereof which is authorised to transact treasury functions.

3. **Return.**—(1) Every assessee shall, within thirty days of the end of a quarter, submit to the assessing officer a return in form T.O.H.R.-I.

(2) Every assessee shall pay under the appropriate head "XIII—Other taxes and duties—Tax on house-rent" on or before the date on which he submits the return the amount of tax payable on the basis of the said return.

4. **Assessment.**—(1) If the assessing officer is satisfied that the return submitted under sub-rule (1) of rule 3 is correct and complete, he shall make an assessment on the basis thereof and determine the amount of tax payable after giving credit for the tax paid already.

(2) If the assessing officer is not satisfied, he may, after calling for such further particulars and information as he may require, determine the tax payable.

(3) If the return has not been submitted or the particulars and information called for under sub-rule (2) have not been furnished, the assessing officer shall make an assessment to the best of his judgement after giving the assessee an opportunity of being heard.

(4) No order of assessment under this rule shall be made after expiry of five years from the end of the year in which the house-rent was first assessable.

(5) Nothing contained in this rule shall prevent an assessing officer from determining in a single assessment the tax payable in respect of the house-rent of two or more quarters of the same year.

5. **House-rents escaped assessments.**—If, for any reason, in any year no assessment of the tax has been made or has been under assessed, or has been assessed at a rate lower than that provided under the Act or excess refund

has been allowed, the assessing officer may, at any time, within five years of the end of the year, assess or re-assess the tax payable or refund allowed after issuing a notice to the assessee and making such enquiry as he considers necessary:

Provided that notwithstanding the limitation of time for issuing a notice under this rule, in a case in which the assessing officer has reason to believe that an assessee has concealed particulars of house-rent or has deliberately furnished inaccurate particulars thereof or has not submitted any return for one quarter or more quarters than one in any year the notice as mentioned in this rule may be issued at any time; and in such cases, assessment or re-assessment, as the case may be, shall be made within one year from the date of service of the notice:

Provided further that notwithstanding anything contained in this rule where an assessment has been cancelled or set-aside by an order made under rule 8 or 9, a fresh assessment shall be made at any time before the expiry of four years from the end of the year in which the order under rule 8 or 9 cancelling or setting aside the order of the assessing officer is received by the assessing officer.

6. **Notice of Demand.**—When any tax or penalty is due in consequence of any order passed under rules 4, 5, or 7, the assessing officer shall serve upon the assessee liable to pay such tax or penalty, a notice of demand in form T.O.H.R.-II specifying the sum payable. If, however, as a result of assessment, it is found that any amount has been paid in excess of the tax due, the excess amount shall be shown as refundable in the notice of demand.

7. **Penalty.**—If any assessee has, without reasonable cause, failed to submit the return or has deliberately submitted an untrue return or has without reasonable cause failed to submit the return in time or has failed to pay the tax or has paid less than what is due on the basis of the return or has failed to pay the tax or penalty as demanded under rule 6, the assessing officer may impose a penalty:

Provided that the sum total of the penalty imposed under this rule shall not exceed the amount of tax payable;

Provided further that no penalty shall be imposed unless the assessee has been given an opportunity of being heard.

8. **Appeal.**—(a) An assessee objecting to the amount of tax assessed under rule 4 or 5 or to a penalty imposed under rule 7 may prefer an appeal to the Deputy Director.

(b) Every memorandum of appeal shall be presented within thirty days from the date of receipt of notice of demand:

Provided that an appeal may be admitted after the period of limitation, if the Deputy Director is satisfied that the appellant had sufficient cause for his inability to file the appeal within the aforesaid period.

(c) Every memorandum of appeal shall be accompanied by a certified copy of the order appealed against.

(d) The Deputy Director may, after giving the appellant a reasonable opportunity of being heard, pass such order on the appeal as he may think fit:

Provided that the Deputy Director shall not enhance an assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement:

Provided further that at the time of hearing of an appeal against an order of the assessing officer, the assessing officer shall have the right to be heard either in person or through a representative.

9. **Revision.**—The Director may, on application by an assessee for revision of an order passed by the Deputy Director or by the assessing officer, made within 90 days from the date of receipt of the order or within such further period as the Director may consider fit to allow on being satisfied that the assessee was prevented by sufficient cause from making the application within that period, call for the records of the proceeding in which such order was passed, and on receipt of the records, may make such enquiry or cause such enquiry to be made, and may, subject to the provisions of the Act and the rules, pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit:

Provided that the Director shall not revise any order under this rule in a case—

- (a) where the time within which an appeal may be made has not expired; or
- (b) where the right of appeal has not been waived by the assessee; or
- (c) where an appeal against the order of the assessing officer has been made to the Deputy Director but the appeal is pending before the Deputy Director;

Provided further that an order by the Director declining to interfere shall not be deemed to be an order prejudicial to the assessee.

10. **Fees.**—Every memorandum of appeal or application filed or made by an assessee under rule 8 or 9 shall bear court fee stamp worth Taka twenty-five.

11. **Rectification of mistakes.**—The Director or the Deputy Director may, at any time within four years from the date of any order passed by him in revision or in appeal, as the case may be, and the assessing officer may at any time within four years from the date of any order including a refund order passed by him, on application or on his own motion, rectify any mistake apparent from the records of the revision, appeal, assessment or refund, as the case may be:

Provided that no such rectification shall be made, having the effect of enhancing an assessment or reducing a refund unless the Director, the Deputy Director or the assessing officer, as the case may be, has given notice to the assessee of his intention to do so and has allowed him a reasonable opportunity of being heard.

12. **Refund.**—(1) The assessing officer shall make refund of tax or penalty as shown in the notice of demand under rule 6 within 3 months from date of issue of the said notice.

(2) In cases where no refund has been determined by the assessing officer but the assessee claims to have paid tax in excess of what is due from him and feels that a refund is due to him he shall submit an application in writing to the assessing officer claiming such refund along with a return for the relevant year in form T.O.H. R.-I duly filled in within three years from the end of the year in which the refund is due.

By order of the President

K.M.M. HOSSAIN

Secretary.

T.O.H.R.-I

Form of Return of house-rent received or receivable and tax paid thereon under rule 3 of the Tax on House-rent Rules, 1974 for the quarter ending on.....

1. Location of the house—
(Name of street, holding No. of property, name of town, etc.)
2. (a) Name/s of the assessee/assesseees—
(b) Father's/husband's name—
(c) Full address—
3. Name and office or business address in full of the tenant/occupier—
4. Amount of house-rent received or receivable for the quarter—
5. Amount of tax paid—
6. Chalan number and date—

I/We hereby declare that what is stated above is true to the best of my/our knowledge.

.....
Signature of the assessee or assesseees.

N. B. The Return shall be accompanied by a copy of the chalan as noted against 6 above.

T.O.H.R.-II

Form of notice of demand under rule 6 of the Tax on House-rent Rules, 1974.

To

Mr.....

Take notice that the sum of Taka.....(in words.....
.....) being the tax for the period from.....
to.....levied under rule 4 and/or Taka.....
(in words.....) being the penalty imposed
under rule 7 is payable by you (after deducting the amount of tax/penalty of
Taka.....already paid by you towards the tax/penalty payable
for that period and tax reclaimable).

2. This amount shall be paid on or before the.....
.....to the.....treasury/
Bank under the appropriate head "XIII—Other taxes and duties—Tax on house-
rent".

3. A copy of the assessment order is enclosed.

4. If you intend to prefer an appeal or make an application for revision
against the assessment/penalty you may present an appeal or make an applica-
tion under rule 8 or 9, as the case may be, of the Tax on House-Rent
Rules, 1974, in accordance with the provisions of the said Rules.

Place.....

Date.....

Assessing Officer.

Address.....

NATIONAL BOARD OF REVENUE

Income Tax

Dacca, the 18th January, 1975.

No. S.R.O. 52-L/75.—In pursuance of paragraph (ii) of sub-clause (iii) of clause (4A) of section 2 of the Income-tax Act, 1922 (Act XI of 1922), the Government is pleased to specify the area as mentioned against column 3 below to be the area within such distance for the purpose of the said paragraph, namely:—

1	2	3
Serial No.	Name of Municipality, Municipal Corporation, Cantonment Board, Town, etc.	Area specified.
1	Dacca Municipality Area within a distance of five miles from the local limits of the Municipality mentioned in column 2 against serial No. 1.
2	Dacca Cantonment Board Area within a distance of five miles from the local limits of the Cantonment Board mentioned in column 2 against serial No. 2.
3	Narayanganj Municipality Area within a distance of five miles from the local limits of the Municipality mentioned in column 2 against serial No. 3.
4	Chittagong Municipality Area within a distance of five miles from the local limits of the Municipality mentioned in column 2 against serial No. 4.
5	Khulna Municipality Area within a distance of five miles from the local limits of the Municipality mentioned in column 2 against serial No. 5.

K. A. DEWAN

Joint Secretary.

Dacca, the 22nd January, 1975.

No. S.R.O. 53-L/75.—In exercise of the powers conferred by sub-section (5) of section 15D of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to specify the Institute of Chartered Accountants of Bangladesh for the purposes of that section, subject to the following conditions, namely :—

- (1) The audited accounts of the Institute shall be submitted each year to the Income-tax Officer in those territorial jurisdiction the head office of the Institute is located ; and
- (2) The Institute shall not make any donation or grant to any other institution or fund unless it is an institution or fund specified under sub-section (5) of the section 15D of the Income-tax Act.

MESBAH UDDIN AHMAD
Second Secretary.