

অর্থ আইন, ২০২০

(২০২০ সনের ৯ নং আইন)

সরকারের আর্থিক প্রস্তাবাবলি কার্যকরকরণ এবং কতিপয় আইন সংশোধনকল্পে প্রণীত আইন

যেহেতু সরকারের আর্থিক প্রস্তাবাবলি কার্যকরকরণ এবং নিম্নবর্ণিত উদ্দেশ্যসমূহ পূরণকল্পে কতিপয় আইন সংশোধন করা সমীচীন ও প্রয়োজনীয়;

সেহেতু এতদ্বারা নিম্নরূপ আইন করা হইল:—

প্রথম অধ্যায় প্রারম্ভিক

সংক্ষিপ্ত
শিরোনাম ও
প্রবর্তন

- ১। (১) এই আইন অর্থ আইন, ২০২০ নামে অভিহিত হইবে।
- (২) এই আইনের তৃতীয় অধ্যায় এবং পঞ্চম অধ্যায়ের ধারা ৭৯, ৮০ ও ৮১ অবিলম্বে কার্যকর হইবে।
- (৩) এই আইনের দ্বিতীয় অধ্যায় এবং চতুর্থ অধ্যায় ও পঞ্চম অধ্যায়ের ধারা ৭৯, ৮০ ও ৮১ ব্যতীত, অন্যান্য ধারাসমূহ এবং ষষ্ঠ অধ্যায় ২০২০ সনের ১ জুলাই তারিখে কার্যকর হইবে।

দ্বিতীয় অধ্যায়

Excises and Salt Act, 1944 (Act No. I of 1944) এর সংশোধন

Act No. I of
1944 এর
section 2 এর
সংশোধন

- ২। Excises and Salt Act, 1944 (Act No. I of 1944), অতঃপর উক্ত Act বলিয়া উল্লিখিত, এর section 2 এর—

(ক) clause (a) এর পর নিম্নরূপ নূতন clause (aa) সন্নিবেশিত হইবে, যথা:—

“(aa) “associate” means such a relation between two or more persons as would make one act or reasonably expected to act in

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accordance with the intention of the other or
make both acts or reasonably expected to act in
accordance with the intention of a third person,
and it also includes the following persons,
namely—

(a) a partner of a partnership;

(b) a shareholder of a company;

(c) a Trust and a beneficiary of such
Trust; or

(d) a joint venture for property
development and the landowner as a
partner of that joint venture, builder, or
other related person, but does not
include the persons with employment
relations;” এবং

(খ) clause (I) এর পর নিম্নরূপ নূতন clause (II) সন্নিবেশিত
হইবে, যথা:—

“(II) “government entity” means—

(a) a government or any of its ministries,
divisions, or attached departments;

(b) a semi-government entity or an
autonomous body;

(c) a state-owned enterprise; or

(d) a local authority, council, or a similar organization;”।

Act No. I of
1944 এর
section 3AA
এর
প্রতিস্থাপন

৩। উক্ত Act এর section 3AA এর পরিবর্তে নিম্নরূপ section 3AA প্রতিস্থাপিত হইবে, যথা:—

“3AA. Determination of duty.— (1) The Commissioner of Excise may, after giving a person an opportunity of being heard, determine the amount of duty of excise payable by such person, if the Commissioner reasonably believes that the person has made false or untrue statement in respect of payable duty of excises or if such person fails to pay the payable duty within the prescribed time.

(2) In the cases specified in sub-section (1), the Commissioner of Excise shall, within 45 (forty five) working days from the date of hearing, serve a notice of the determination of duty upon such person, which shall, along with other necessary particulars, contain the following matters, namely—

(a) the reason for such determination, the amount of duty payable as a result of such determination and a description of the basis on or before such amount of duty is determined;

(b) ^{অর্থ আইন, ২০২০} the date by which such duty shall be payable, but such date shall be at least 15 (fifteen) working days after the date on which the notice is served; and

(c) the time and place of filing appeal against such determination of duty.

(3) The Commissioner of Excise shall not make a determination of duty for a duty period at the expiry of 5 (five) years after such tax period, unless a person wilfully neglects or commits a fraud in order to evade payment of duty, conceals or distorts any information, and any other offences under Value Added Tax and Supplementary Duty Act, 2012 (Act No. 47 of 2012).

(4) If a person fails to pay a payable duty on or before the due date of payment, he shall be liable to pay an interest at a simple rate of 2% (two percent) per month on the amount of payable duty, from the next day, after the date such payment becomes due until the date the payment is made.

(5) Nothing in this section shall prevent a Commissioner of Excise from imposing a fine mentioned in section 9.”।

**Act No. I of
1944 এর
section 9 এর
সংশোধন**

৪। উক্ত Act এর section 9 এর clause (g) তে উল্লিখিত “five thousand or ten times” শব্দগুলির পরিবর্তে “five lac or two times” শব্দগুলি প্রতিস্থাপিত হইবে।

**Act No. I of
1944 এর**

৫। উক্ত Act এর section 11 এর পরিবর্তে নিম্নরূপ section 11 প্রতিস্থাপিত হইবে, যথা:—

“11. Recovery of Government Dues.—(1) When under this Act or any rules made thereunder, a duty is payable to the Government by any person or a penalty is adjudicated against any person or a notice or demand is served upon any person calling for the payment of any amount unpaid which may be payable by way of duty, penalty or under any bond or other instrument executed under the rules and such duty, penalty or other sum is not paid within the time it was required to be paid, an Excise Officer, not below the rank of Assistant Commissioner, may at any time—

(a) deduct or require any other Excise, Customs or Value Added Tax (VAT) Officer to deduct the amount so payable from any money owing to such person or due which may be in the hands or at the disposal or under the control of such Officer or of the Government;

(b) require, by a notice in writing, any person owing any money to the person from whom such duty or penalty or any other sum is recoverable or due, to pay to such officer the amount specified in the notice, or the whole of such money if it is less than the amount so recoverable or due, within 7 (seven) days of the receipt of the notice or within such longer time as may be allowed by such officer;

(c) recover such amount by attachment and sale of excisable goods or any plant, machinery and equipment used for the manufacture of such goods or any other