

আয়কর রিটার্ন ফরম পূরনের সহজ ব্যবহারিক গাইড

(A_©AvBb-2009 chŠ-ms†kwaZ)

চক্রিকবিগ
†Mv†i b evsj v†`k
evox bs-06, †ivW bs-01, †mKŬi bs-04
DĒiv, XvKv|
†Uwj †dvb-8958787, 9851233

eBwU AvqKi cŬvb Kivi GKwU mnR w†`Rbv gvĪ | AvB†bi eB bq| ms†kĒ-AvBb, weva cĪAvcb ev Av†`†ki †Kvb fvl`
ev Z†`i m†`G MvB†W cwi †ekZ †Kvb Z†` ev fvl` mvsNwĪ R ev AmvgĀg`cb`††j , ms†kĒ-gj AvBb, weva, cĪAvcb
ev Av†`†ki fvl` ev Z`B Mŉb†hvM` n†e|

m`úv`bvqt

†gyt Rvrv/zi Avj g
Gg.Kg (wrmve weÁvb)
wm.G.(wm.wm)
wbev†x cwi Pvj K
†Mv†i b evsj v†`k
চক্রিক Kvj : †††P`† 29 , 2009



64 wU †Rj vi WwU†eBR <http://www.goldenbangladesh.com>



bvi x weĪ qK I †qe mvBU <http://www.goldenfeminabd.com>



e`emv ms†mvs`-I †qe mvBU <http://www.goldenbusinessbd.com>



weevn weĪ qK I †qe mvBU <http://www.goldenmarriagebd.com>

gLeÜ

†Mv†i b evsj v`k GKwU AivR%bwZK mvgwRK temi Kvix msMVb | evsj v`k†K GwM†q tbi qvi t¶†† cÜZwbqZ KvR K†i hv†Q | Z_ ch³†Z evsj v`†ki mKj ††i gvb††K m³ú³ Kivi j†¶ 64 wU tRjvi Z_ www.goldenbangladesh.com , AvqKi I e`emv†qi cÜq mKj Z_ www.goldenbusinessbd.com, bvi x www.goldenfeminabd.com I we†qm v`x www.goldenmarriagebd.com mn 4wU web mvBU cÜKvk K†i†Q | evsj v`†ki mveR Dbq†bi t¶†† AvqK†ii fvgKv AbwKv†h¶ Avgv†i t`†ki Ki-ms`wZ tekx w†bi c††bv bq | AvqKi AvBb Kg-†ekx RwUj hv mvari b gvb††i c†¶ mn†R Ab††i b thvM` bq | mvgwRK `vqexZv t_†K †Mv†i b evsj v`k cÜg temi Kvix D†i v†M AvqKi m³ú†K®RbM††K m†PZb Kivi j†¶ GwM†q G†m†Q | AvqK†ii mKj Z_ B Avgv†i e`emv mspvš-web www.goldenbusinessbd.com G † I qv Av†Q |

evsj v`†k Z_ ch³i e`env†i Avgiv GLbl A†bK wciQ†q Aw†Q | hvi Rb` Z_ ch³i cvkvcwK wcbUs G g†bwb†ek KiwQ |

U`v` MvBwU 2009-2010 mv†j i AvqKi AvBbmn AvqKi wi U¶ wdjvc mn wKQz D`vniY eBw†Z mib†ekZ Kiv n†q†Q | d†j cvVKM†bi c†¶ GUv mnR mva` I mvej xj n†e | AwZ Aí mg†qi g†a` cÜg cÜKvk n†q†Q Ges †m Kv†y wKQz fj áwš-vK†Z cv†i | Avgiv ZvB †Mv†i b evsj v`†ki c†¶ t_†K mevB†K Ab††i va KiwQ †Kvb fj áwš-wKsev ev` c†o hvl qv w†l q _vK†j ¶gv my`i `w†Z †`L†eb etj Avkv Kw† | AvMvgx msL`vq Avgiv H mKj fj áwš-m†kwaZ K†i bZb msL`v Dc†vi w†Z cvi e BbAvj v† |

cÜZ th Avgv†i MvBwU Avcbvi Avgv†i e`emv mspvš-web; www.goldenbusinessbd.com G webvg†j` Download mn AvqKi msKvš-w†w†bAvBb, w†w† I SRO Ges FAQ Gi gva`†g Av†bK Z_ B I †qemvB†U cv†eb |

†Mv†i b evsj v`†ki GB ¶z` D†i v†M` Kvi I DcKv†i j v†M Ges †`k hw` GwM†q hvq Zv††j B Avgv†i GB D†i v†M mv_¶ n†e |

†gvt Rv†v½xi Avj g
Gg.Kg. (w†mve w†Ávb)
w†. G (w†w†) AvB.wU.wc
w†bev††x cvi Pj K
†Mv†i b evsj v`k

AvqKi t` I qvi mnR wbt` Kkv
 AvqKieI ©2009-2010 Gi A AvBb Abhvqx

mPxcI

μwgK bs		cêv
1	AvqKi wi UvY ^Q K	
2	AvqKi wi UvY ^Q Kvivi t` teb	
3	wi UvY ^Q dig tKv_vq cvl qv hvte	
4	wi UvY ^Q wL_tj i mgq	
5	wi UvY ^Q Kv_vq `wL_j Ki_tZ nte	
6	wi UvY ^Q wL_j bv Ki_tj	
7	wJAvBGb dig wKfvte ciY Ki_tZ nte (D`vniYmn)	
8	wJAvBGb di_tgi mv_t_ wKwK WK_tgU Rgv w` tZ nte	
9	2009-2010 Ki eQti i Rb` c0hvR` Ki nvi	
10	wi UvY ^Q dig wKfvte ciY Ki_tZ nte (D`vniYmn)	
11	wi UvY ^Q mv_t_ th mKj WK_tgU `wL_j Ki_tZ nte	
12	U0Beybv_tj i m`m` c_t` RvZxq ivR` ^tevtW ^P m`m`MY_tK wbtqvM t` qvi weavb cêZ ⁰ [Section 11 (3) (i)]t	
13	wi_tj G_t÷U e`emvtq wbtqvRZ tKv`úvbx KZR Rwg n`všt_i i t_t_t we`gvb Ki nv_t_i cwi eZ ⁰ t	
14	e`w ³ tkYxi Ki`vZvi Ki tiqv_tZi Rb` webtqvMi mte ^P m_xgv cvP j t UvKv ntZ emvtq `k j t UvKvq DbwZ Kiv [Section 44 (3)(a)]	
15	Dr_t AvqKi msM0/ Av`vtqi weavb cêZ ⁰ K_t AvqKi Aa`v`k, 1984 tZ bZb Section 62A mwbtekt	
16	Dr_t Ki KZ ⁰ bi LvZmgn Ges c0hvR` K_t i nvi	
17	AvqKi wi Uvb ^Q wL_tj i t_t_t AvqKi Aa`v`k, 1984 tZ Section 74 Gi Ki cwi_tkv_tai t_t_t we`Z Kivi j_t_t Section 74m_tkvabt	
18	AvqKi Aa`v`k_i Section 82C m_tkvabt	
19	AvqKi Aa`v`k, 1984 Gi Section 93 Gi m_tkvabt	
20	AvqKi Aa`v`k, 1984 Gi Section 94 Gi m_tkvabt	
21	AvqKi Aa`v`k, 1984 tZ bZb Section 121A mwbtekt	
22	Avcxj vZ KZ ⁰ KZR Avcxj Avte`b w ⁰ úwE_i mgqmxgv cwi eZ ⁰ K_t Section 156 m_tkvabt	
23	Annual Value Gi Mn-m`úwE_i msÁvi cwi wa emvtq Mn-m`úwE_i ntZ Avq wbjctYi t_t_t cwibPvi, wduJsm, wdKPvi m BZ`w` tK Mn-m`úwE_i msÁvi Ašf ⁰ Kivi weavb cêZ ⁰ [Section 2(3) Ges Section 24] t	
24	U0Beybv_tj Avcxj `vtqt_i ceRZ ⁰ ntmte Ki cwi_tkv_tai nvi cwi eZ ⁰ [Section 158(2)] t	
25	evsj v`k mpcig tKv_tU ⁰ nvB_tKvU ⁰ efv_tM ti dv_t_i Y gvgj v`vtqt_i i t_t_t Ki cwi_tkv_tai	

	weavb Kti AvqKi Aa'v` k, 1984Gi Section 160 mstkvabt	
26	UAvBGb e'eni i t'it m' chvi Y Kti Section 184A mstkvab	
27	AvqKi Aa'v` tki c'g Zdmj , cvU ^o C Gi mstkvabt	
28	AvqKi Aa'v` tki ZZxq Zdmj Gi mstkvab	
29	AvqKi Aa'v` k, 1984 Gi 6o Zdmj , cvU ^o A -Gi mstkvabt	
30	AvqKi Aa'v` k, 1984 Gi 6o Zdmj cvU ^o B tZ bZb Abt'Q` msthvRbt	
31	Income-tax Rules, 1984 Gi wefbaewa mstkvab I msthvRb mspvst	
32	A_@AvBb, 2009 G c'Avctbi (Gm,Avi ,I) gva'tg AvbxZ cwi eZ ^o mgnt	
33	AvqKi AvBtb wK ai tbi Avq wntmte AvbZ nte A_v ^o Avtqi LvZmgnt:	
34	Ki AeKvk	
35	AvqKi gy ^o wetkl KtqKwU t'it mgnt	
36	AvqKi nwm wetkl KtqKwU t'it mgnt	
37	e'w ^o I tKv'ubvxi Ki Rgvi Ges Avcxj I U'Bejbjj Gi wd Rgvi tKvW'ingnt	
38	m'Acq'it i g'v'vdi Dci Drtm AvqKi KZ'bi i w'`	
39	Ki gy ^o Ges Ki Ae'v'w'Zi Rb' `vexKZ Avqt	
40	AvM'g Ki c'v'v Ges bZb Ki `vZv KZ' AvM'g Ki c'v'v	
41	Drtm KwZ' Ki t'Kvb LvZ Rgv Ki tZ nte	
42	Ki w'ba'Y	
43	bMt` M'xZ F'tYi AstKi w'ba'wi Z cwi g'v'Yi t'it'it cwi eZ ^o Avbqb [section 19(21)]	
44	Ac'w'k' Avq wev'tqv'tMi t'it mgnt	
45	Income-tax Rules, 1984 G bZb Rule 25AA msthvRb t	
46	AvqKi w'el'tq Avcxj (aviv 153, 154, 155, 156)	
47	wev'tqv'M I `vbKZ AstKi Ki ti qvZ	

01 | AvqKi wi UvY[©]W

AvqKi wi UvY[©]ntj v mi Kvi KZR wbañi Z GKwU KwTgve× dig hvi gta^ˆ Ki^ˆvZv Zui Avq-e^ˆq, m^ˆú^ˆ I^ˆ v^ˆtqi Z^ˆ wj tL AvqKi Awd^ˆtm^ˆ wLj K^ˆtib| e^ˆw^ˆ3 tkYxi Ki^ˆvZv I tKv^ˆúvbx Ki^ˆvZv^ˆ i Rb^ˆ c^ˆuK wi UvY[©]tq^ˆtQ| e^ˆw^ˆ3 tkYxi Ki^ˆvZv wi UvY[©]dig evsj v I Bsti Rx Dfq fvlvq Ges tKv^ˆúvbx Ki^ˆvZv wi UvY[©]dig Bsti Rx fvlvq cvl qv hvq|

02 | AvqKi wi UvY[©]Kvi v t^ˆ teb

Av^ˆtqi Dci w^ˆ tZ nq th Ki Zvi bvg AvqKi | e^ˆw^ˆ3 Ki^ˆvZv Avq hw^ˆ eQ^ˆti 1,65,000/- (GKj ^ˆq cqwó nvRvi) UvKv, gwnj v Ki^ˆvZv, 65 ermi ev Z^ˆ p^ˆY^ˆeq^ˆtm^ˆ Ki^ˆvZv Avq 1,80,000/- (GK j ^ˆq Awk nvRvi) UvKv Ges c^ˆúZeUx Ki^ˆvZv t^ˆq^ˆt^ˆ 2,00,000/- (^ˆβ j ^ˆq) UvKvi tekx nq, Z^ˆte Z^ˆv^ˆtK wi UvY[©] tZ n^ˆte| Z^ˆte GQovl wKQytj v^ˆtKi wi UvY[©] wLj Ki^ˆtZ n^ˆte Z^ˆv^ˆt i Av^ˆtqi cwi gvY hv-B tnvK bv tKb| G^ˆt i GKwU Zvwj Kv bxtP t^ˆ qv n^ˆtj vt

(1) w^ˆefvMxq ev tRj v m^ˆ t^ˆi, tc^ˆSi mfv, wmwU K^ˆtc^ˆñi k^ˆtbi Avl Zvq evm K^ˆtib Ggb Kvi I hw^ˆ -

(K) GKZj vi Awak evox ^ˆv^ˆtK Ges c^ˆúZ Zj vi AvqZb

1600 eM^ˆñtUi PvB^ˆtZ tekx nq;

(L) GKwU tgvUi Mvox ^ˆv^ˆtK;

(M) GKwU tUwj t^ˆcvb ^ˆv^ˆtK;

(N) gj^ˆ m^ˆst^ˆhrB Ki (gmK) Av^ˆt^ˆb ti wRwóKZ GKwU K^ˆv^ˆei m^ˆ m^ˆ c^ˆ ^ˆv^ˆtK;

(2) tUW j vB^ˆtm^ˆY Ges e^ˆvsK GKvD^ˆU Av^ˆtQ Ggb e^ˆemvqx;

(3) Wv^ˆ3 vi, ^ˆš-wPwKrmK, Bw^ˆAvbqvi, ^ˆcwZ, AvBbR^ˆxex, PvUwWgKvD^ˆU^ˆU, K÷ GÚ gv^ˆt^ˆbR^ˆt^ˆgvU GKvD^ˆU^ˆU ev G ai^ˆt^ˆYi tKvb tckvR^ˆxex ms^ˆ-vi m^ˆ m^ˆ;

(4) tP^ˆñi Ae Kgv^ˆm^ˆGÚ BÚwóR ev tUW G^ˆtmw^ˆtqk^ˆtbi m^ˆ m^ˆ;

(5) BDwbq^ˆb cwi I^ˆ, tc^ˆSi mfv, wmwU K^ˆtc^ˆñi kb ev RvZ^ˆxq m^ˆsm^ˆ t^ˆ i tKvb c^ˆ t^ˆ wbe^ˆñ^ˆt^ˆb AskM^ˆñYKvi x;

(6) mi Kvi x, Avami Kvi x, ^ˆñqZ^ˆkw^ˆmZ ms^ˆ-v ev ^ˆv^ˆbxq KZ^ˆñ^ˆt^ˆñi WvKv tU^ˆñ^ˆt^ˆi AskM^ˆñYKvi x;

(7) hvi wJAvB^ˆGb Av^ˆtQ;

(8) Pj wZ eQ^ˆti i Av^ˆtMi wZb eQ^ˆti KL^ˆt^ˆbv hvi Avq Ki t^ˆh^ˆm^ˆ wQj ;

(9) w^ˆh^ˆwb Ki^ˆvZv nI qvi B^ˆQv t^ˆcvlY K^ˆtib|

(10) ivRav^ˆbx Db^ˆq^ˆb KZ^ˆñ^ˆt^ˆñ(i vRDK), PUM^ˆg Db^ˆq^ˆb KZ^ˆñ^ˆt^ˆñ (w^ˆmWg), ivRkv^ˆx Db^ˆq^ˆb KZ^ˆñ^ˆt^ˆñ (Avi wWg), Lj bv Db^ˆq^ˆb KZ^ˆñ^ˆt^ˆñ (tKwWg) KZ^ˆñ^ˆ M^ˆn m^ˆúw^ˆEi bKkv Ab^ˆt^ˆgv^ˆ t^ˆbi mgq wJAvB^ˆGb mb^ˆ ^ˆwLj eva^ˆZvgj K Kiv n^ˆtq^ˆtQ| 1 Rj vB 2009 n^ˆtZ M^ˆn m^ˆúw^ˆEi bKkv Ab^ˆt^ˆgv^ˆ t^ˆbi mgq wJAvB^ˆGb mb^ˆ ^ˆwLj Ki^ˆtZ n^ˆte|

(11) W^ˆm j vB^ˆtm^ˆY Bmji mgq ms^ˆwó KZ^ˆñ^ˆt^ˆñi w^ˆbKU wJAvB^ˆGb mb^ˆ ^ˆwLj eva^ˆZvg-j K Kiv n^ˆtq^ˆtQ| 1 Rj vB 2009 n^ˆtZ W^ˆm j vB^ˆtm^ˆY Bmji mgq wJAvB^ˆGb mb^ˆ ^ˆwLj Ki^ˆtZ n^ˆte|

03 | wi UvY[©]dig tKv^ˆvq cvl qv hv^ˆte

AvqKi wi UvY[©] dig Ki m^ˆv^ˆtK^ˆm^ˆn w^ˆerf^ˆb^ˆe Ki Awd^ˆtm^ˆ w^ˆevg^ˆt^ˆj^ˆ cvl qv hv^ˆte| wi Uvb^ˆ dig e^ˆemv m^ˆsv^ˆš- I t^ˆqe m^ˆvBU www.goldenbusinessbd.com Ges RvZ^ˆxq ivR^ˆ t^ˆev^ˆW^ˆP I t^ˆqe m^ˆvBU www.nbr-bd.org A^ˆev RIRA c^ˆñ^ˆt^ˆi I t^ˆqe m^ˆvBU www.riraproject.org.bd t^ˆ t^ˆK download Kiv hv^ˆte|

04 | KLb Av^ˆtqi weeiY ev wi UvY[©] wLj Kwi tZ nB^ˆte-aviv 75(2) (w^ˆm) Ges 75(3)

K. tKv^ˆúvbx t^ˆñ^ˆt^ˆt

Avq ermi tkl nI qvi cieZ^ˆ15B Rj vB^ˆtqi gta^ˆ A^ˆev tKv^ˆúvbx Avqel^ˆñkl nI qvi c^ˆti Oq g^ˆm AwZ^ˆmvš-bv nB^ˆtZ 15B Rj vB Awm^ˆqv c^ˆñ^ˆt^ˆj 6 g^ˆm AwZ^ˆKvš-bv nI qvi Av^ˆtMB Av^ˆtqi weeiY^ˆ wLj Kwi tZ nB^ˆte|

Z^ˆte mi Kvi x Kg^ˆRZ^ˆP^ˆD^ˆPZi w^ˆñ^ˆvi w^ˆtq^ˆwRZ t^ˆc^ˆñ^ˆt^ˆY A^ˆev Kg^ˆPZ wj t^ˆq^ˆt^ˆbi gva^ˆt^ˆg evsj v^ˆt^ˆ t^ˆki ewn^ˆt^ˆi Av^ˆtQb wZwb wi Uvb^ˆ wLj Kwi t^ˆeb evsj v^ˆt^ˆ t^ˆki AvM^ˆg^ˆt^ˆbi Zwi L nB^ˆtZ wZb gv^ˆt^ˆmi gta^ˆGK^ˆt^ˆ| DcKi K^ˆwgk^ˆbvi tKvb Ki^ˆvZv Av^ˆte^ˆ t^ˆbi cwi t^ˆc^ˆñ^ˆt^ˆñ^ˆ t^ˆ wi Uvb^ˆ wLj i mgq mxgv 3g^ˆm ewa^ˆZ Kwi tZ cv^ˆt^ˆib Ges Ki^ˆvZv c^ˆñ^ˆt^ˆib Ab^ˆt^ˆiv^ˆta h^ˆM^ˆKi K^ˆwgk^ˆb^ˆvi i Ab^ˆgv^ˆZ^ˆmt^ˆg Av^ˆt^ˆi 3 g^ˆm mgq ewa^ˆZ Kwi tZ cv^ˆt^ˆib|

L. Ab^ˆv^ˆb^ˆ Ki^ˆvZv t^ˆñ^ˆt^ˆt

Avqel^ˆñkl nI qvi cieZ^ˆ30 t^ˆk t^ˆm^ˆt^ˆñ^ˆt^ˆñ^ˆ gta^ˆ Av^ˆtqi weeiY^ˆ wLj Kwi tZ nB^ˆte| Z^ˆte mi Kvi x Kg^ˆRZ^ˆP^ˆD^ˆPZi w^ˆñ^ˆvi w^ˆtq^ˆwRZ t^ˆc^ˆñ^ˆt^ˆY A^ˆev Kg^ˆPZ wj t^ˆq^ˆt^ˆbi gva^ˆt^ˆg evsj v^ˆt^ˆ t^ˆki ewn^ˆt^ˆi Av^ˆtQb wZwb wi Uvb^ˆ wLj Kwi t^ˆeb evsj v^ˆt^ˆ t^ˆki AvM^ˆg^ˆt^ˆbi Zwi L nB^ˆtZ wZb gv^ˆt^ˆmi

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8. Information regarding payment of tax :

Challan or pay order number

5	8																			
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Date:

2	5	0	7	2	0	0	9													
---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--

Name of the Bank

S	O	N	A	L	I	B	A	N	K	L	T	D								
---	---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--

Name of the Branch

C	U	S	T	O	M	H	O	U	S	E										
---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

9. National ID Number (if any)

1	5	9	2	0	3	6	0	9	1	0	4	8								
---	---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--

I hereby affirm that all information given above is correct & complete and I have not taken any TIN from any other taxes circle.

Faizus salehin

Signature of the assessee

.....
(To be filled in by the concerned circle)

1. Assessment location :

Zone :

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Circle :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Status :

Individual Company Firm

Association of persons Hindu undivided family Local Authority

Deputy Commissioner's Comment :

Acceptable Not acceptable

TIN

			-				-													
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Signature of the Deputy Commissioner of Taxes

Qwe`wLjt

- Avte`bKvix Zvi cvmtcvU`mvBtRi `ß Kwc dtUv wJAvBGb di tgi mvf_ t`teb|
- Avte`bKvixi dtUv cUg tkYxi tMtRtUW KgRZP, I qvW`Kugkbvi A_ev th tKvb wJAvBGbavix Ki`vZv mZ`vqb Ki teb|

µngK bs 1 t Avte`bKvix G Nti Zvi cY`bvg wj Lteb|

µngK bs 2(G) t GB Nti Avte`bKvix Zvi wcZvi bvg wj Lteb|

µngK bs 2(we) t GB Nti Avte`bKvix Zvi gvZvi bvg wj Lteb|

µngK bs 2(wm) t G Nti Avte`bKvixi Ršš Zvi L wj LtZ nte|

cUg`U Nti Zvi L, cti i`U Nti gvm Ges Aewkó Pri wJ Nti eQi wj LtZ nte|

µngK bs 2(wW) t Avte`bKvix gwj v Ges weewwZ ntj`tgxi bvg G Nti wj Lteb|

µngK bs 3 (G)t Avte`bKvixi hw`GKK gwj Kvbvaxb e`emv`vtK Zte G Nti Zvi e`emv cUzÓvtbi bvg wj Lteb|

3(we) Askv`vix dvtgP`tt Ges

3(wm) tKv`úvbx i`tt cUhr`weavq e`w³ tkYxi Rb`G Z`_ cUvb Ki tZ nte bv| |

µngK bs 4 I 5t e`w³ tkYxi Avte`bKvixi Rb`G Ni`U ciY Ki tZ nte bv|

µngK bs 6(G) t G Nti Avte`bKvixi cY`eZUvb wKvbn wj LtZ nte|

µngK bs 6(we) t Avte`bKvixi hw`tUwj tdiv b`af, d`v` b`af, B-tgBj wKvbn`vtK Zvntj Zv GLvtb wbañi Z Nti Dti E-Ki tZ nte|

µngK bs 6(wm) t G Nti Avte`bKvixi cY`vqx wKvbn wj LtZ nte|

µngK bs 6(wW) t G Nti Avte`bKvixi e`emv/tckv/ d`v±ixi cY`wKvbn wj LtZ nte|

µngK bs 7 t Ki`vZvi GK ev GKwaK f`vU wbeÜb b`af`vKtj G Nti Zv wj LtZ nte|

µngK bs 8 t AvqKi cUvb weI qK Z`_ G Nti wj LtZ nte| Pvj vb ev tcl qvWvti i`bv`vi, Zvi L, e`vstKi bvg I kvLv wj KtZ nte|

µngK bs 9 t tfvUvi AvBwW bv`vi G Nti wj LtZ nte|

Avte`bKvix BtZvct`Ab`tkvb AvqKi mvfKp`ntz wJAvBGb MñY Kti bwb Ges Zvi t`qv Z`_ mWk i`tqtQ GB cUzcv`bmn`ñji Ki teb| wJAvBGb Avte`b di tgi wZixq cÓvq Avte`bKvixi`ñji i RvqMvi btPi AskUKzmsukó AvqKi mvfKp`ciY Ki te|

08| wJAvBGb di tgi mvf_ th mKj WKtgU Rgv w`tZ nte|

PvKixRwe ntj :

(K) ciY Kiv`wJ wJAvBGb dig

(L) `Kwc cvmtcvU mvBtRi Qwe|

(M) tfvUvi AvBwW Gi dtUvKwc

(N) teZtbi mWUcdtKU

e`emvqx :

GK gwj Kvbvaxb ntj -

Dcti i`K, L, M, Qovl w`tZ nte:

(1) e`emv cUzÓvtbi tUW j vBtYm Gi dtUvKwc|

c`vUvbi kxc ntj -

Dcti i`K, L (g`vtbwRs c`vUvbi), M, Qovl w`tZ nte-

c`vUvbi kxc WwW Gi dtUvKwc|

wj wgtUW tKv`úvbx ntj -

Dcti i`K, L (g`vtbwRs wvti±i), M, Qovl w`tZ nte-

tgvti Úvg mWU@vBU Gi dtUvKwc

wvti±i`i wJAvBGb mWUcdtKU Gi dtUvKwc

09 | 2009-2010 Ki eQti i Rb" c0hvR" Ki nvi

K) e" w3 tk0xi Ki nvi;

A_ AvBb, 2009 Gi gva"tg e" w3 tk0xi Ki`vZv" i we"gvb KigyB Avtqi mxgv I Ki nvti i t¶¶t¶ wbaifc cwi eZB Avbv ntqtQ |

- c0ZeUx Ki`vZvi KigyB Avtqi mxgv 1,80,000/- UvKv ntZ epk Kti 2,00,000/- UvKv Kiv ntqtQ |
- t`tki wmbqi wmuUtrB/ c0xY Ki`vZv" i eqmmxgv 70 eQi ntZ Kugtq 65 eQi Kiv ntqtQ |

G Qov e" w3 tk0xi Ab"vb" Ki`vZv" i AvqKti i nvi I KigyB Avtqi mxgv Acwi ewZZ ivLv ntqtQ |

c0ZeUx Ki`vZv" i t¶¶t¶ 2009-2010 KietlP Rb" KigyB Avtqi mxgv I AvqKti i nvi m"uWkZ Z_ wbaifc t

tgvU Avq		Ki nvi
(K)	c0g 2,00,000/- UvKv chS-tgvU Avtqi Dci	k-b"
(L)	cieZP 2,75,000/- UvKv chS-tgvU Avtqi Dci	10%
(M)	cieZP 3,25,000/- UvKv chS-tgvU Avtqi Dci	15%
(N)	cieZP 3,75,000/- UvKv chS-tgvU Avtqi Dci	20%
(O)	Aewk0 tgvU Avtqi Dci	25%

gijv Ki`vZv, 65 eQi ev Z`-aY"eqtmi Ki`vZv" i Avtqi Dci 2009-2010 KietlP AvqKti i nvi wbaifc t

tgvU Avq		Ki nvi
(K)	c0g 1,80,000/- UvKv chS-tgvU Avtqi Dci	k-b"
(L)	cieZP 2,75,000/- UvKv chS-tgvU Avtqi Dci	10%
(M)	cieZP 3,25,000/- UvKv chS-tgvU Avtqi Dci	15%
(N)	cieZP 3,75,000/- UvKv chS-tgvU Avtqi Dci	20%
(O)	Aewk0 tgvU Avtqi Dci	25%

gijv Ki`vZv, 65 eQi ev Z`-aY"eqtmi Ki`vZv ev c0ZeUx Ki`vZv e"ZxZ Ab"vb" mKj e" w3 tk0xi Ki`vZv (Aubevmx evsj v" kxmn), w" ythS_ cwi evi, Askx`vix dvg,e" w3 msN Ges AvBtbi 0viv m0 Kwlg e" w3 i t¶¶t¶ 2009-10 KietlP Rb" c0hvR" AvqKti i nvi wbaifc t

tgvU Avq		Ki nvi
(K)	c0g 1,65,000/- UvKv chS-tgvU Avtqi Dci	k-b"
(L)	cieZP 2,75,000/- UvKv chS-tgvU Avtqi Dci	10%
(M)	cieZP 3,25,000/- UvKv chS-tgvU Avtqi Dci	15%
(N)	cieZP 3,75,000/- UvKv chS-tgvU Avtqi Dci	20%
(O)	Aewk0 tgvU Avtqi Dci	25%

Zte kZ_vtK th, mKj Ki`vZvi t¶¶t¶ c0`q b`bZg AvqKti i cwi gvY 2,000/- UvKvi Kg nte bv | GQov tKvb Ki`vZvi wewbtqvM tiqvZ c0vtbi ci c0`q Kti i cwi gvY 2,000/- UvKvi Kg ev FYvK ntj I D3 Ki`vZvK b`bZg 2,000/- UvKv AvqKi cwi tkva Ki tZ nte |

e" w3 tk0xi Ki`vZv" i Ki tiqvZ m" wKZ Z_ t

Avi I kZ_vtK th, 2008-2009 KietlP th mKj Ki`vZv mteP 25% nvti Ki c0vb Kti tQb, Zuv 2009-2010 KietlP Kgct¶¶ 10% Awak nvti Avq c0 k0 Ki tj c0 wkZ AwZwi 3 Avtqi Rb" cwi tkvathvM Kti i Dci 10% nvti Ki tiqvZ c0B ntebt

Avi I kZ^ovtK th, tKvb Ki vZv hw^o f Dbz Gj vKv (less developed area) ev metPtq Kg Dbz Gj vKvq (least developed area) Aew^oZ tKvb q^oi^oev KuJi wkt^oi i gwj K nb Ges D^o3 KuJi wkt^oi i e^ow^o Drcv`tb wbtqwrZ^o vtKb, Zvntj wZwb D^o3 q^oi^oev KuJi wkt^oi ntZ D^o3 Z Avtqi Dci wbaew^oZ nvti AvqKi tiqvZ jvf Ki teb t

	weiY	tiqvZi nvi
(A)	tht ^o q ^o i ^o msuk ^o o erm ^o i i Drcv`tbi cwi gvY ce ^o Z ^o erm ^o i i Drcv`tbi cwi gvYi Zj bvq 15% Gi Awak, wksy25% Gi Awak b ^o n	tht ^o q ^o i ^o D ^o 3 Avtqi Dci c ^o q AvqK ^o i i 5%;
(Av)	tht ^o q ^o i ^o msuk ^o o erm ^o i i Drcv`tbi cwi gvY ce ^o Z ^o erm ^o i i Drcv`tbi cwi gvYi Zj bvq 25% Gi Awak nq	tht ^o q ^o i ^o D ^o 3 Avtqi Dci c ^o q AvqK ^o i i 10%;

e^ovL^ov|- GB Ab^of^oQ^ot^o "metPtq Kg Dbz Gj vKv (least developed area)" ev "f Dbz Gj vKv (less developed area)" A^o Income-tax Ordinance, 1984 Gi section 45 Gi sub-section (2A) Gi clause (b) Ges (c) Gi weavb Abjv^oi teW^oKZ^o w^oo^o KZ^o metPtq Kg Dbz Gj vKv (least developed area) ev f Dbz Gj vKv (less developed area) |

- e^ow^o3 Ki vZvi Ki tiqvZi t^oq^oi^o w^obtqv^oMi mte^oP mxgv c^oP j q^o UvKvi cwi etZ^o k j q^o UvKv Kiv ntqtQ |

(L) tKv^ovbxi Ki nvi t

A^oAvBb, 2009 Gi gva^otg cvej Kwj tU^oWW tKv^ovbxi i c^oB^of^oU wj wgt^oUW tKv^ovbxi AvqKi nvti i t^oq^oi^o B^oZvc^ote^og^o v^ob mKj kZ^o Acwi ew^oZ^o ivL^ov ntqtQ | Zte, e^ovsK, exgv ev Aw^oR c^oZ^ovbmg^oni we^o gvb AvqK^oi i nvi 45% ntZ Kwgtq 42.5% Kiv ntqtQ |

tKv^ovbxi Ki nvi ms^opv^os^owm^oWDj wba^oifc t

tKv^ovbxi, vbxq KZ^oq Ges tm mKj Ki vZv hv^o i t^oq^oi^o Income-tax Ordinance, 1984 Ab^oh^ovqx mte^oP nvti (at the maximum rate) AvqKi Av^ovmcZ nq-

(1) evsj v^otk th tKv^ovbxi ti w^oR^oi^oKZ Awdm Aew^oZ tm tKv^ovbxi ntZ j ä w^ow^of^oW^oU Avq e^ow^oZ^ottK Ab^o me^oc^oKvi Avtqi Dci-

(K) `dv (L) | (M) tZ ew^oZ

tKv^ovbxi mg^oni t^oq^oi^o e^oZx-

- | | |
|---|---|
| (A) Gifc c ^o Z ^o KuJ
tKv ^o vbxi t ^o q ^o i ^o hv
publicly traded
company | D ^o 3 Avtqi 27.5%t

Zte kZ ^o vtK th, Gifc
publicly traded company hw ^o
20% Gi tPtq tekx j f ^o vsK (hvi
gta ^o tev ^o vm tkqvi Ašf ^o
_vK ^o Z cvi te bv) c ^o vb K ^o i Zv
ntj c ^o h ^o vR ^o AvqK ^o i i Dci 10%
nvti AvqKi tiqvZ jvf Ki tet
Avi I kZ ^o vtK th, Gifc
publicly traded company hw ^o
10% Gi Kg j f ^o vsK hvi gta ^o
tev ^o vm tkqvi Ašf ^o _vK ^o Z
cvi te bv) tNvl Yv K ^o i A ^o ev
w ^o w ^o KDwi wJR GÜ G ^o tPÄ Kwgkb
KZ ^o wba ^o ni Z mg ^o ti gta ^o tNwl Z
j f ^o vsK c ^o vb bv K ^o i Zv ntj D ^o 3
publicly traded companyGi |
|---|---|

Ki nvi nte 37.5%;

(Av) Gi fc c0Z`KwU
tKv=úvbx i t¶¶t hv
publicly traded
company bq, Ges
vbxq KZ¶¶mn
Income-tax
Ordinance, 1984
Gi
section 2 Gi clause
(20)
Gi sub-clause (a),
(b), (bb), (bbb) l
(c) Gi Avl Zvaxb
Abv` tKv=úvbx
t¶¶t-;

D³ Avtqi 37.5%

(L) e`vsK, exgv, A_¶Mkvi x c0Z0vbm¶¶ni t¶¶t -
(M) tgvvBj tdlv AcvtiUi tKv=úvbx t¶¶t -

D³ Avtqi 42.5%;
D³ Avtqi 45%t
Zte kZ@_vtK th, tgvvBj
tdlv AcvtiUi tKv=úvbx
hv` Zvi cvi tkwaZ
g-j atbi b`bZg 10%
tkqvi, hvi gta` Pre Initial
Public Offering
Placemen 5% Gi tekx
_vKtZ cvi te bv, ÷K
G· t¶¶Ai gva`tg
n`všt Kti Publicly
traded companytZ
jfcvšw Z nq tm¶¶t
AvqKti i nvi nte 35%|

(2) tKv=úvbx AvBb, 1994 (1994 m¶bi 18 bs AvBb) Gi Aaxtb
evsj vt` tk vbenÜZ tKvb tKv=úvbx A_ev AvBb Abjvqx MwZ
mswvax tKvb c0Z0vb ntZ 1947 m¶bi 14 AvMt÷ i cti
BmjKZ, c0Zk0vZ l cvi tkwaZ c¶Ri Dcti tNwl Z l
cvi tkwaZ wvrfWÜ Avtqi Dci ev evsj vt` tk vbenÜZ bq Gi fc
vet` kx tKv=úvbx gvvdv c0Z`vevmb hv Income-
tax Ordinance, 1984 Gi section 2 Gi clause (26) Gi
sub-clause (dd) Abjv¶ti j f`vsk wntmte MY, Zvi Dci c0hvR`
Ki -

D³ Avtqi 20%

(3) tKv=úvbx bq, evsj vt` tk Avbevnx (Avbevnx evsj vt` kx e`ZxZ)
Gi fc e`w³ tK0xf³ Ki`vZvi t¶¶t Avtqi Dci
c0hvR` Ki -

D³ Avtqi 25% t

Zte kZ_vtK th, j vf-¶wZ wbe¶k¶t mKj tKv=úvbx i t¶¶t b-bZg Kti i cwi gvY tKvb fvtēB 5,000/- (cūP nvRvi) UvKvi Kg nte bv|

e"vL"v|- GB Ab¶"Q¶` "publicly traded company" ej tZ Gifc tKvb cvej K wj wgtUW tKv=úvbx tK eSvte hv tKv=úvbx AvBb, 1994 (1994 m¶bi 18 bs AvBb) Abyvnti evsj vt` tk wbeUz Ges th Avq erm¶i i AvqKi wba¶¶ Y Kiv nte tmB Avq erm¶i i mgv¶Bi c¶eD³ tKv=úvbxwU i tkqvi óK G- t¶tÁ Zvuj Kvfv³ n¶qtQ|



64 wU tRj vi WvUvteBR <http://www.goldenbangladesh.com>



bvi x weI qK I t¶e mvBU <http://www.goldenfeminabd.com>



e"emv msµvš-I t¶e mvBU <http://www.goldenbusinessbd.com>



weevn weI qK I t¶e mvBU <http://www.goldenmarriagebd.com>

10| wi UvY©dig wKfvte c¶Y Ki tZ nte

- bZb Ki`vZv Zvi cvm¶cvU¶mvB¶Ri GK Kwc d¶Uv wi Uv¶Y¶ mv¶_ t` teb|
- Ki`vZvi d¶Uv c¶g tkYxi tM¶R¶UW KgRZ¶, I qvW¶Kwqkbvi A_ev th tKvb wJAvBGBavi x Ki`vZv mZ`vqb Ki teb|
- c¶Z cūP eQi ci ci Ki`vZvtK Zvi d¶Uv wi Uv¶Y¶ mv¶_ w` tZ nte|

• wi UvYf Ni ,tj v wKfvtē cīY Ki tZ nte μgK baf Abhvqx bxtP Zvi weeiY t`qv ntj vt
 AvqKi Aa`vt`k, 1984 (1984 Gi 36bs Aa`vt`k) Gi
 Aaxb AvqKi wi Uvb`di g

AvBwU-11M

e`w³ tKkx I Ab`vb` Ki`vZvi Rb`
 (tKv`civbx e`ZxZ)

Ki`vZvi Qwe
 (Qwei Dci mZ`vqb
 Ki`b)

m`\$mbZ Ki`vZv tnvb
 mgqgZ wi Uvb`b
 Rwi gvbv cwi nvi
 Ki`b

c`hvR` t`j t`j wJK (v) wPy` w` b

~`bafl Yx

mveRbxb ~`bafl Yx

mvavi Y

1| Ki`vZvi bvg: t`gt Avāj Kvt` i

2| RvZxq cwi Pq cT baf (hv` _vtK)t-----

3| BDwAvBGb (hv` _vtK)t

--	--	--	--	--	--	--	--	--	--	--	--

4| wAvBGbt

0	1	7	-	1	0	0	-	3	4	2	5
---	---	---	---	---	---	---	---	---	---	---	---

5| (K) mvtKjt -----10 (L) Ki Aāj t-----01

6| Ki ermit 2009-2010 7| AvevmK gh` vt wbevnx Awebevnx

8| gh` vt e`w³ dvq` e`w³ msN wv` yAief³ cwi evi

9| e`emv c`Z`vbt/wb`qvMKvixi bvg (c`hvR` t`j t`j)t-----

10| `x/`vxi bvg (Ki`vZv ntj wAvBGb D`j L Ki`b)t-----

11| wZvi bvg- Gg. G. evix

12| gvZvi bvg- tgvQvt t`vtgQv Lvb

13| Ršš Zwi L (e`w³ i t`j t`j)t

2	6	1	0	1	9	6	4
---	---	---	---	---	---	---	---

w`b gvm ermi

14| wKvbt (K) eZ`vbt --- evox bs-06, t`iW bs-01, t`mKw bs-04 D`E`v XvKv-1230

(L) `vqxt --- Mōgt mš`v, tcvót-`j _vbv-`Pšnvj x, t`Rj v-wmi vRMÄ

15| tUj t`dvbt Awdm/e`emv-8958787 AvevmKt-----

16| f`vU wbeÜb baf (hv` _vtK)t -----

Ki`vZvi Avq weei Yx
30-06-2009 Bs Zwi tL mgvB Avq ermṯi i Avṯqi weei Yx

μṯgK bs	Avṯqi weei Yx	UvKvi cwi gvY
1/	teZbwṯ t aviv 21 Abḥvqx (Zdṯmj 1 Abḥvṯi)	322,000.00
2/	wbivcĒv RvqvbtZi Dci mṯ t aviv 22 Abḥvqx	
3/	Mṯ mṯwĒi Avq t aviv 24 Abḥvqx (Zdṯmj 2 Abḥvṯi)	177,750.00
4/	KwĒ Avq t aviv 26 Abḥvqx	50,000.00
5/	e`emv ev tckvi Avq t aviv 28 Abḥvqx	
6/	dvṯgṯ Avṯqi Ask t	
7/	cĒhvR` tṯtĒ ṯḡx / ṯĒx ev AcĒB eq` c mšṯbi Avq t aviv 43(4) Abḥvqx	
8/	gḡ abx j vṯ t aviv 31 Abḥvqx	
9/	Ab`vb` Drm ntZ Avq t aviv 33 Abḥvqx (e`vsK mṯ I mĀqctĒi mṯ)	127,250.00
10/	ṯgvU (μṯgK bs 1 ntZ 9)	677,000.00
11/	wet`k t`ṯK Avqt	
12/	ṯgvU Avq (μṯgK bs 10 Ges 11)	677,000.00
13/	ṯgvU Avṯqi Dci AvṯivctḥwM` AvqKi	63,050.00
14/	Ki ṯi qvZt aviv 44(2)(w) Abḥvqx (Zdṯmj 3 Abḥvṯi)	16,925.00
15/	cĒ`q Ki (μṯgK bs 13 I 14 Gi cv`R`)	46,125.00
16/	cwi ṯkwaZ Kit (K) Drm ntZ KwZḂ/msMṯxZ Kit UvKv 25,025.00 (cĒgvY` ṯwj j cĒ/weei Yx mshṯṯ Ki`b) e`vsK weei bx I Pvj vb (L) aviv 64/68 Abḥvqx cĒ Ē AwMḡ Ki (Pvj vb mshṯṯ Ki`b) UvKv (M) GB wi Uvṯbṯ wṯwĒtZ cĒ Ē Ki (aviv 74) Abḥvqx UvKv 21,100.00 (Pvj vb/tc Awḡ/e`vsK WĒdW/ṯPK mshṯṯ Ki`b) Payorder No-024561 ṯmṯvj x e`vsK XvKv (N) cĒ`cĒḥwM` Kṯi i mgSṯḡ (ḥw`_vṯK) UvKv ṯgvU [(K), (L), (M) I (N)] 46,125.00	
17/	μṯgK bs 15 I 16 bs Gi cv`R` (ḥw`_vṯK)	UvKv
18/	Ki Ae`vṯwZ cĒB I Ki gṯṯ Avṯqi cwi gvḅ	UvKv
19/	ceĒZṯKi ermṯi cĒ Ē AvqKi	UvKv 39,250.00

* we`Zwi Z weei Yw` i Rb` ev cĒqvRṯb c`K KwMR e`envi Ki`b|

cĒZcv`b

Awg---ṯgvt Avāj Kvṯ` i

wcZv/`ṯḡx---Gg. G. evi x

BDwUAvBGb/wUAvBGbt- 017-100-3425

mĀvṯb ṯNvI Yv Ki wQ th, G wi Uvb`G

Ges weei Yx I mshṯṯ cĒgvYw` ṯZ cĒ Ē Z` Avgvi wekṯm I RvḅḡtZ mṯwK I mṯwYṯ

`vb t XvKv

Zwi L t 29-09-2009

ṯṯi

ṯgvt Avāj Kvṯ` i

(`úovṯṯi bḡ)

c`ex I

mḡḡ ṯḡvni (e`wṯṯ bv ntj)

côv bs-3

Avtqi we`wi Z weei Yx m=ñj Z Zdimj

Ki`vZvi bvgT- tgyt Avāj Kř`i

UAVBGbt

0	`1	7	-	1	0	0	-	3	4	2	5
---	----	---	---	---	---	---	---	---	---	---	---

Zdimj -1 (teZbw`)

teZb I fvZw`	Avtqi cwi gvY (UvKv)	Ae`vniZ cõB Avtqi cwi gvY (UvKv)	bxU Ki`thvM` Avq (UvKv)
gj teZb (20000 x 12) we`tkl teZb gnvN`fvZv	240,000.00		240,000.00
hvZvqvZ fvZv (2500 x 12) ewo fvov fvZv (10000 x 12)	30,000.00 120,000.00	24,000.00 120,000.00	6,000.00
vPukrmv fvZv (2500 x 12) cwi Pvi K fvZv QnU fvZv m=ñbx/cj`vi/wd I fvi UvBg fvZv	30,000.00	18,000.00	12,000.00
tevbvM/G-`-tMm`qv (20000 x 2) Ab`vb` fvZv	40,000.00		40,000.00
`xKZ fivel` Zni`ej vbtqvMKZPKZ` cõ E Piv` `xKZ fivel` Zni`ej AvRZ mj` hvbeivb m`eavi Rb` we`tevPZ Avq webvgtj` mivZ ev A-mivZ evm`v`bi Rb` we`tevPZ Avq Ab`vb`, hv` _v`K (weei Y w`b)	24,000.00		24,000.00
teZb n`Z bxU Ki`thvM` Avq	484,000.00	162,000.00	322,000.00

Zdimj -2 (Mn m=úvEi Avq)

Mn m=úvEi Ae`vb I eY`v	weei Y	UvKv	UvKv
v`vjb Liv, D`ei v, XivKv 4_`Zjv evov	1 fvov eve` ewl`R Avq 2 `vexKZ e`qmgv t		282,000.00
1g Zjv (8000 x 12)=96000	tgivgZ, Av`vq, BZ`w` 1/4	70,500.00	
2q Zjv vbtR Ae`vb Kři	tcSi Ki A_ev`vbxq Ki	4,250.00	

3q Zj v (8000 x 12)=96000	fing ivR ^{-^}	750.00
4_ Zj v (7500 x 12)=96000	FtYi Dci mj /exKx/gj abx PvR [©]	28,750.00
	exgv wKw ⁻	
	Mn m ^u wE Lwj _vKvi Kvi tY `weKZ ti qvZ	
	Ab'vb", hw` _vfk	
	tgwU =	104,250.00
	3 bxU Avq (mugK bs 1 ntZ 2 Gi wetqvMdj)	177,750.00

côv bs-4

Zdmj -3 (weibqvM RibZ Ki ti qvZ)
AvhKi Aa'vt` tki Zdmj -6 Gi we Astki mvt_ cWZe" avi v 44(2)(we)

1 Rxeb exgvi c0 E wKw ⁻	UvKv	8,500.00
2 fivel "tZ c0c" ewl R fvZv c0wBi DtI tK" c0 E Pu`v	UvKv	
3 fivel " Znej AvBb, 1925 Abjvqx c0hvR" fivel " Znej c0 E Pu`v	UvKv	
4 "xKZ fivel " Znej "xq l wbtqvMKZPKZK c0 E Pu`v	UvKv	48,000.00
5 Abtgvw` Z eqmRibZ Znej c0 E Pu`v	UvKv	
6 Abtgvw` Z FYcI ev wWteAivi ÷K, ÷K ev tkqvi G weibqvM	UvKv	
7 wWtcwRU tcbkb "atg c0 E Pu`v	UvKv	60,000.00
8 Kj "Y Znej c0 E Pu`v Ges tMv0x exgv "atgi Aaxb c0 E wKw ⁻	UvKv	
9 hvKvZ Znej c0 E Pu`v	UvKv	
10 K ^u DUvi A_evj "veUc μq	UvKv	60,000.00
10 Ab'vb", hw` _vfk (weei Y w` b)	UvKv	
	tgwU	176,500.00

* AbMh Kti weibqvMmgfni cZ"qbcI/c0vYcI mshy³ Ki "Y|

AvqKi wi UvYfP mvt_ `vLj KZ `wj j cI w` i Zvwj Kv

1 teZtbi weei Y	6 wWtcwRU tcbmb "atgi e'vK weebxi dtUvKwC
2 e'vK weebxi dtUvKwC	7 K ^u DUvi tKbvi fvDPvti dtUvKwC
3 tcsi Kti i wkt` l dtUvKwC	8 Mn Ftbi weebxi dtUvKwC

4 fvg ivR^Gi iukf` I d#UvKwc	9
5 Rxeb exgvi wKw`i iukf` i d#UvKwc	10

Am#uY@i UvY@MhYthvM` nte bv |
c#v bs-5

AvBwU-10we

cwi m#C` , `vq I e`q weei Yx (30-06-2009 Zwi tL)

Ki`vZvi bvg tgv Av#j Kv` i wUAvBGbt

0	1	7	-	1	0	0	-	3	4	2	5
---	---	---	---	---	---	---	---	---	---	---	---

- 1 | (K) e`emvi c#R (gj atbi tRi) UvKv ----- UvKv
(L) cwi Pvj K wnmvte wj wgtUW tKv#u#vbx#Z tkqvi we#btqvM (μq gj`) UvKv -----
tKv#u#vbx#i bvg tkqvti i
msL`v

- 2 | A-Kw#l m#u#i#E (AvBb m#sZ e`qmn μq gj`) t c#e# b`vq UvKv 4,650,800.00
(Rwg/Mn m#Cw#E (m#Cw#Ei weei Y I Ae`vb)
(3 KvWv Rwg#i Dci 4_#Zj v weei s`w#b Lvb, DEiv,
XvKv)

- 3 | Kw#l m#u#i#E (AvBb m#sZ e`qmn μq gj`) t c#e# b`vq UvKv 35,600.00
(Rwg (tgvU Rwg#i cwi gvb I Rwg#i Ae`vb)
(5 weNv Rwg wmi vRM# tP#nvj x Dc#Rj vq)

- 4 | we#btqvMt
 - (K) tkqvi /w#te#vi UvKv 432,000.00
 - (L) m#Aqc#T/BDw#U m#w#d#t#KU/eU (c#e# b`vq) UvKv 325,000.00
 - (M) c#BR eU/m#Aq` #qg DPS (60,000+60,000) UvKv 120,000.00
 - (N) FY c# vb UvKv
 - (O) Ab`vb` we#btqvM- f#el`r Zn#ej (96000+48000) UvKv 144,000.00

- 5 | tgvUi hvb (μqgj`) UvKv 1,021,000.00
UvKv

					565,000.00
	tgvU hvtbi cKwZ I tiwRtokb baf (1500 wmm UtqvUv Kvi , bs XvKv tgvU ^a N5550 cteP b'vq)				
6	Aj sKvi w` (cwi gvb I μqgj `) 30 tZvj v wetqtZ `vbKZ			UvKv	
7	AvmevecI (μqgj `) wetqtZ `vbKZ cteP b'vq			UvKv	120,000.00
8	Btj KUtbK mvgMθ (μqgj `) j `vcUc			UvKv	60,000.00
9	e'emv ewnfZ A_mrc`			UvKv	
	(K) bM`	UvKv	34,875.00		
	(L) e'vsK MwQZ	UvKv	250,500.00		
	(M) Ab'vb`	UvKv	-		
				tgvU =	UvKv 285,375.00
10	Ab'vb` cwi mrc` (weeiY w` b)		ce@ZPcphi tRi	UvKv	6,737,775.00
				UvKv	0
11	ev` t `vqmgR (K) mrc` A_ev Riq eUK (L) RvgvbZ wexb FY`vq (M) e'vsK FY (N) Ab'vb`		tgvU cwi mrc` =	UvKv	6,737,775.00
		UvKv	735000		
		UvKv	-----		
		UvKv	-----		
		UvKv	-----		
			tgvU `vq =	UvKv	735,000.00
12	GB Avq ermfi i tkl Zwi tLi bxU mrc` (tgvU cwi mrc` ntZ tgvU `vtqi wetqMdj)			UvKv	6,002,775.00
13	wMZ Avq ermfi i tkl Zwi tLi bxU mrc`			UvKv	6,370,000.00
14	mruft` i cwi ewx (μwgK 12 ntZ 13 Gi wetqMdj)			UvKv	367,225.00
15	(K) cwi ewi K e'q t [dig bs AvBwU-10weve Abjvqx tgvU Li P]			UvKv	471,775.00

(L) cwi evti i wbfpkj m`m` msl`vt

cY`eq`c

wk`i

16| m`u`i` i tgvU cwi ep`x (mu`gK 14 Ges 15 Gi thvMdj) UvKv 839,000.00

17| AwRZ Znnej mgnt -

(1) c0`wkZ wi Uvb`Avq

UvKv 677,000.00

(2) Ki Ae`vniZ c0`B I Ki gy`B Avq

UvKv 162,000.00

(3) Ab`vb` c0`B

UvKv _____

tgvU AwRZ Znnej = UvKv 839,000.00

18| cv`R` (mu`gK 16 n`Z 17 Gi wetqvMdj) = UvKv -

Awg wek`Zvi mv`_ t`l`v` Yv Ki wQ th, Avgvi `Avb I wek`ym g`Z AvBwU-10we t`Z c0`E` Z`_ m`wK I m`c`Y`

Ki`vZvi bvg I
`v`i
Zwi Lt

* Ki`vZvi wbt`Ri, Zwi `T`x`v`gxi (wi Uvb` wLj Kvix bv ntj), bvej K I wbfpkj mš-
vb`i`

cwi m`c` I `vq Dcwi -D` weei Yx`Z c0`k` Ki`Z n`e|

* c0`qvR`b c`K K`MR e`envi Ki`b|



64 wU tRj vi WwUv`eBR <http://www.goldenbangladesh.com>



bvi x weI qK I t`qe mvBU <http://www.goldenfeminabd.com>



e`emv msp`vš-I t`qe mvBU <http://www.goldenbusinessbd.com>



weevn weI qK I t`qe mvBU <http://www.goldenmarriagebd.com>

dig
 AvqKi Aa'v'`k, 1984 Gi aviv 75(2)(w)(AvB) Ges aviv 80 Abym'fi
 e'w'³ Ki`vZvi Rxeb hv'vi gvb m'c'w'K'Z Z'`i weibx|

Ki`vZvi bvgv t'gvt Av'aj Kv'`i

wUAvBGb

0	1	7	-	1	0	0	-	3	4	2	5
---	---	---	---	---	---	---	---	---	---	---	---

µw'gK b'af	Li'fPi weiy	Uv'Kvi cwi'gviY	g'se''
1	e'w'³MZ I fib'tcvi b LiP	<i>Uvt 180,000.00</i>	
2	Drtm Ki KZ'Ømn weMZ A_erm'fi cwi'fkwaZ AvqKi	<i>Uvt 61,125.00</i>	
3	Avevmb m'sµv`-LiP	<i>Uvt</i>	
4	e'w'³MZ hvbevnb e'envi m'sµv`-hveZiq LiP	<i>Uvt 120,000.00</i>	
5	AvevwmK we`yr wej	<i>Uvt 9,850.00</i>	
6	AvevwmK cwibi wej	<i>Uvt 6,000.00</i>	
7	AvevwmK M'vm wej	<i>Uvt 4,800.00</i>	
8	AvevwmK t'Uuj t'dvb wej	<i>Uvt</i>	
9	m'swb't` i tj L'v'cov LiP	<i>Uvt 55,000.00</i>	
10	wbR e'tq we't` k agb m'sµv's-LiP	<i>Uvt</i>	
11	Drme e'qmn Ab'vb' we't'kl e'q, hw`_v't'K	<i>Uvt 35,000.00</i>	
	t'gvU LiP	<i>Uvt 471,775.00</i>	

Avig vek'v'Zvi m'v'f`_ t'lv'Yv KiwQ th, Avgvi Avb I vek'jm g'tZ GB AvBwU-10weve t'Z
 c'Ø'É'Z`'' m'w'K I m'w'Y'®

Ki`vZvi bvg I t'v'fi
 Zwi Lt

* c'Ø'qvR'tb c_w'K KwMR e'envi Ki'b|

AvqKi wi Uvb'c'Ø'w'³ t'v'Kvi c'f

Ki`vZvi bvgv t'gvt Av'aj Kv'`i

Ki ermit 2009-2010

BDwUAvBGb
 /wUAvBGbt

0	1	7	-	1	0	0	-	3	4	2	5

wbt` Rvej xt

(1) G AvqKi wi Uvb^oe^ow^o Ki`vZv A_{ev} AvqKi Aa`v^ok, 1984 Gi 75 avi vi Aaxb wba^o Z e^ow^o KZR^o t^oq^ot^o Z I c^oZcw^o Z ntZ nte|

(2) c^ohvR^o t^oq^ot^o mshy^o Ki`bt

- (K) teZb Avtqi t^oq^ot^o teZb weei bx , e^ovsK m^o i t^oq^ot^o e^osK weei bx, m^oAq c^ot^oi Dci m^o i t^oq^ot^o m^o c^ovbKvix e^ovs^oKi mb` c^oT, Mn m^ou^oEi Avtqi t^oq^ot^o f^orovi P^or^oc^oT, tc^oSi Ki I LvRbv c^ovtbi iuk^o, Mn F^ot^oYi Dci m^o _vmK^ot^o FY c^ovbKvix c^oZ^ovtbi mb` c^oT/weei bx, exgv wKw^o-c^oE^o _vmK^ot^o wKw^o-c^ovtbi iuk^o, tckvMZ Avq _vmK^ot^o AvqKi weia-8 tgvZvteK Avtqi mct^oq^o weei bx,Asuk^o vi x dvtg^o Avtqi Ask _vmK^ot^o Asuk^o vi x dvtg^o Ki wba^oY Av^o t^oki K^owc/Avq-e^ot^oqi unme I w^ovZc^oT, gj abx g^opv^odv^o _vmK^ot^o c^ogvYw^o, w^ow^of^ot^oW^oU Avq _vmK^ot^o w^ow^of^ot^oW^oU c^oB^oi mb` c^oT, Ab^ovb^o D^ortmi Avq _vmK^ot^o D^orv^o weei Yx Ges m^oAq^oc^oT, Gj .AvB.wc, w^ow^oicGm,hvKvZ, ÷K/tkqvi μq, BZ^ow^o t^oZ weeb^ot^oq^oM _vmK^ot^o c^ogvYw^o;
- (L) e^oemvi Avq _vmK^ot^o Avq-e^ot^oqi unme weei Yx, D^orcv^o t^obi unme, emYw^oR^oK unme, j v^of I q^ow^oZ unme Ges w^ovZc^oT;
- (M) AvqKi Aa`v^ok, 1984 Gi ZZxq Zdkxj Ab^ohvqx AePq^o v^oex m^oq^oj Z AePq weei Yx;
- (N) AvqKi AvBb Ab^ohvqx Avq cwi MYbv|

(3) c_uK weei Yx mshy^o Ki`bt

- (K) Ki`vZvi t^oq^oer t^oq^o (Ki`vZvi bv ntj), b^ovej K m^ošwb I w^ob^of^opk^ot^oj i b^ov^og t^oK^oib Avq _vK^ot^oj ;
- (L) Ki Ae^oim^oZ c^oB^o I Ki g^oAvq _vK^ot^oj |

(4) w^oba^oYx c^oxw^oZ^ot^o wi Uvb^o w^oL^ot^o i t^oq^ot^o AvqKi weia-38 Gi kZ^ovej x cwi cij b Ki t^oZ nte|

(5) w^oL^oj KZ^o w^oj j c^oT w^o Ki`vZv A_{ev} Ki`vZvi q^olgZvc^oB^o c^oZ^ow^oba KZR^o t^oq^ot^o Z ntZ nte|

(6) c^oZ 5 ermi Aš^o Ki`vZvi Qwe wi Uv^ot^ob^o mvt^o w^oL^oj Ki t^oZ nte|

(7) w^ot^ozav^o Z^o c^ovb Ki`bt

- (K) Ki`vZvi d^ovg^ont^oj Ask^o vi M^ot^oYi w^oU,AvB,Gb mn b^ovg I w^oK^oiv^o;
- (L) Ki`vZvi Ask^o vi ntj w^oU,AvB,Gb mn d^ovtg^o b^ovg I w^oK^oiv^o;
- (M) Ki`vZvi cwi P^oyj K ntj t^oK^ov^ou^oiv^o/t^oK^ov^ou^oiv^oxm^og^oni w^oU,AvB,Gb mn b^ovg I w^oK^oiv^o;

(8) Ki`vZvi w^ot^oRi , t^oq^ow^o (hv^o w^oZv Ki`vZv bv nb), b^ovej K m^ošwb Ges w^ob^of^opk^ot^o t^o i m^ou^o I^o v^oq weei Yx AvB^oU-10we Ab^omv^ot^oi c^o k^o Ki t^oZ nte|

(9) Ki`vZvi ev Z^ovi AvB^ovb^oM c^oZ^ow^oba i t^oq^ot^o eva^oZ^ovg^o K| e^ow^o Ki`vZv^o i t^oq^ot^o AvB^oU-10we I AvB^oU-10weie -t^oZ t^oq^ot^o c^ovb^ol eva^oZ^ovg^o K|

(10) w^ovb msk^oj vb bv ntj c^oq^oR^ot^ob c_uK KvMR e^oenvi Ki v hvte|

wi Uv^ot^ob^oc^o w^ok^o tgvU Avqt UvKv 6,77,000.00 cwi t^okwaZ Kit UvKv 46,125.00

Ki`vZvi bxU m^ou^o t UvKv 6,002,775.00

Avq weei Yx M^oh^ot^oYi Zwi Lt wi Uvb^oq^oi w^oR^o v^ot^oi i μngK bs

Avq weei Yxi c^oK^ou^oZt w^oba^oYx

m^oe^oR^ob^ox^o w^oba^oYx m^ov^ori Y

cəv bs-1 cəY Kivi vbgq

μwgK bs 1t Ki`vZv G Nti Zvi cY⁹vbg wj Ltəb |

μwgK bs 2t GB Nti Ki`vZv ffrUvi AvBwW bəfWU wj Ltəb | (hw` _vfk)

μwgK bs 3t BDwAvBGB nte gmK | AvqKi welfq GKmvf_ t` qv GKwU bəf | Ki`vZvi hw` G bəfWU _vfk Zvntj wZwb Zv G Nti wj Ltəb |

μwgK bs 4t GB Nti wAvBGB wj LtZ nte | bZb Ki`vZvi f⁹ft¹ hv` i wAvBGB nqbvB Zviv New wj Ltəb |

μwgK bs 5Kt GLvfb mvfK⁹ i bvg wj LtZ nte |

μwgK bs 5Lt GLvfb Ki AĀtj i bvg wj LtZ nte | Ki`vZvi e`emvqi wKvbn, Pvkix`j ev emevmi wKvbn Abhvqx Zvi AvqKi mvfK⁹ Ges Ki AĀj wK Kiv nq |

μwgK bs 6t G Nti Ki eQiWU wj LtZ nte | Ki`vZv th eQi Avq Ktib Zvi ctii eQi ntjv Ki eQi | thgb, 1jv RjvB 2008 t¹tk 30 tk Rb 2009 ch⁹-mgtq Ki`vZv th Avq Ktib Zvi Ki eQi nte 2009-2010 | tkvb Ki`vZv hw` evsj v eQi Abhvqx wnmvtei LvZvcĀ ivfLb A⁹ Zvi Avq eQi hw` 13B Gw⁹, 2009 Zwi tL tkI nq Zv ntj | KieI⁹ nte 2009-2010 |

μwgK bs 7t G Nti wbevnx ev Avbevnx wj LtZ nte | Ki`vZv hw` GKwU Avq eQi (Income Year) Kgc⁹, 182 w` b evsj v¹ tk _vfkB, Zvntj wZwb ōbevnx⁰ Nti wK t` teb; Zv bvtj ōAvbevnx⁰ Nti wK w` tZ nte | tkvb e^{w3} hw` Avq eQi 90w` b evsj v¹ tk Ae⁻vb Ktib Ges Gi ce^{ZP4} eQi me⁹vU 365 w` b evsj v¹ tk Ae⁻vb Ktib _vfkB Zvntj | wZwb wbevnx wntmte MY¹ nteb | w¹ tk Aew⁻Z evsj v¹ k wgt¹bi mKj Kg^{RZP}I Kg^{Pvi}x wbevnx wnmvte wi UvY⁹ wLj Ki teb |

μwgK bs 8t GKRB Ki`vZvi gh⁹v (status) e^{w3}, dv⁹e^{w3}msN, w¹yAw^{F3} cwi evi ntZ cvti | tkYx Abhvqx hvi hvi Nti wK w` tZ nte |

μwgK bs 9t Ki`vZv hw` e`emvqx nb Zvntj G Nti Zwi e`emv cĀZōvb ev t`vKv¹bi bvg wj Ltəb | PvkixR¹ev ntj wbtqvMKvixi bvg G Nti wj LtZ nte |

μwgK bs 10t Ki`vZv gw¹v Ges weew¹Z ntj ⁻v⁹xi bvg, cy¹ Ges weew¹Z ntj ⁻xi bvg G Nti wj Ltəb | Zwt¹ i wAvBGB _vKtj tmUvi G Nti wj LtZ nte |

μwgK bs 11t G Nti Ki`vZvi wZvi cY⁹vbg wj LtZ nte |

μwgK bs 12t G Nti Ki`vZvi gvZvi cY⁹vbg wj LtZ nte |

μwgK bs 13t G Nti Ki`vZvi Ršš Zwi L wj LtZ nte | cĀg ⁻W Nti Zwi L, ctii ⁻W Nti gym Ges ctii PviW Nti eQi wj LtZ nte |

μwgK bs 14t (K) G Nti cY⁹eZ⁹vb wKvbn wj LtZ nte |
(L) G Nti cY⁹vqx wKvbn wj LtZ nte |

μwgK bs 15t G Nti Aw¹mi tUwj t¹vb, e`emv⁻tj i tUwj t¹vb Ges evmi tUwj t¹vb bəf wj LtZ nte |

μwgK bs 16t Ki`vZvi f¹U wbeÜb bəf _vKtj G Nti Zv wj LtZ nte |

cəv bs-2 cəY Kivi vbgq

Ki`vZvi Avq weeiYx Askt

G Astki cŭtg kb`vfb (dotted blank space) Avq eQi tkl nl qvi ZwiL wj LtZ nte| thgb, 1j v Rj vB 2008 t_tK 30 tk Rp, 2009 chS-mgtqi Rb` Ki`vZvi Avq eQi tkl nl qvi ZwiL nte 30 tk Rp, 2009| tKD hw` cwAKv eQi tK (calendar year) Zwi Avq eQi wmwte atib Zvntj 1j v Rvbpqvi x 2008 t_tK 31 tk wWtm=ft 2008 chS-mgtqi Rb` Ki`vZvi Avq eQi tkl nl qvi ZwiL nte 31 tk wWtm=ft, 2008|

cŕv bs-2

Ki`vZvi Avq weei Yx
30-06-2009 Bs Zwi tL mgvB Avq ermŕi i Avtqi weei Yx

µwgK bs	Avtqi weei Yx	LvZ Abhvxq UvKvi cwi gvY wj LtZ nte
1/	teZbw` t aviv 21 Abhvxq (Zdwmj 1 Abymvŕi) we`wii Z t` Lp D`vni Y- 1	322,000.00
2/	wbivcEv RvgvbŕZi Dci mŕ t aviv 22 Abhvxq	
3/	Mn m=ŭwEi Avq t aviv 24 Abhvxq (Zdwmj 2 Abymvŕi) we`wii Z t` Lp D`vni Y- 2	177,750.00
4/	Kwl Avq t aviv 26 Abhvxq we`wii Z t` Lp D`vni Y- 3	50,000.00
5/	e`emv ev tckvi Avq t aviv 28 Abhvxq	
6/	dvŕgP Avtqi Ask t	
7/	cŕhvR` tŕŕŕŕ` ŕŕg / ŕŕx ev AcŕB eq` c mSŕŕbi Avq t aviv 43(4) Abhvxq	
8/	gj abx j vŕ t aviv 31 Abhvxq	
9/	Ab`vb` Drm nŕZ Avq t aviv 33 Abhvxq (e`vsK mŕ I mÅqctŕi mŕ)	127,250.00
10/	tgwU (µwgK bs 1 nŕZ 9)	677,000.00
11/	we` k t_tK Avqt	
12/	tgwU Avq (µwgK bs 10 Ges 11)	677,000.00
13/	tgwU Avtqi Dci AvŕivcthvM` AvqKi	63,050.00
14/	Ki ti qvZt aviv 44(2)(we) Abhvxq (Zdwmj 3 Abymvŕi) we`wii Z t` Lp D`vni Y- 4	16,925.00
15/	cŕ q Ki (µwgK bs 13 I 14 Gi cv_R`)	46,125.00
16/	cwi ŕkwaZ Kit (K) Drm nŕZ KwZŕ/msMpxZ Kit UvKv 25,025.00 (cŕgvY` wj j cŕ /weei Yx mshyB Ki`b) e`vsK weei bx I Pvj vb (L) aviv 64/68 Abhvxq cŕ E AwMŕj Ki (Pvj vb mshyB Ki`b) UvKv (M) GB wi UvŕbP wŕwEŕZ cŕ E Ki (aviv 74) Abhvxq UvKv 21,100.00 (Pvj vb/tc Awŕŕ /e`vsK Wŕdŕ/ŕPK mshyB Ki`b) Payorder No-024561 ŕmwbj x e`vsK XvKv (N) cŕ cŕŕhvM` Kŕi i mgSŕ (hw` _vŕK) UvKv tgwU [(K), (L), (M) I (N)] 46,125.00	
17/	µwgK bs 15 I 16 bs Gi cv_R` (hw` _vŕK)	UvKv
18/	Ki Ae`vniZ cŕB I Ki gyB Avtqi cwi gvB	UvKv
19/	ce@ZP Ki ermŕi cŕ E AvqKi	UvKv 39,250.00

* we` Zwi Z weei Yw` i Rb` ev cŕqvRŕb c_K KwMR e`envi Ki`b|

c0Zciv` b

Awig---tgv Avāj Kvā` i
BDUUAvgBb/UAvgBgt- 017-100-3425 mÁvfb tNvl Yv KiuQ th, G wi UvbG
Ges weei Yx I mshy³ c0vYw tZ c0 Ē Z_ Avgvi veklm I RvbvgtZ mWk I m³úY³

v b t XvKv
Zwi L t 29-09-2009

v³q*i*
tgv Avāj Kvā` i
(*úóv³q³i bvg*)
c`er I
mj tgvni (e³ b³ ntj)

1| teZbw` (AvqKi Aa`v` k, 1984 Gi aviv 21 Abhvqx)t gj teZb, Drme fvZv, cui Pvi K fvZv, m³úbx fvZv, I fvi UvBg fvZv, v³KZ fivel` Zn³etj vbtqvMKZ³KZ³ c` Ē Pvi v Ges weifb³cv i K³BwRUm&(m³ear) teZbLvZi Ki thvM` Avq| wi UvY³di tgi Zdmj -1 (teZbw`) Abhvqx teZbLvZi Avq wntme Ki tZ nte| ` i Kvi ntj Ki`vZv c³K KvM³R teZbLvZi Avtqi wntme msthvRb Ki tZ cvi teb|

2| vbi vcĒv RvgybtZi Dci mj (AvqKi Aa`v` k, 1984 Gi 22 aviv)t

3| Mn m³úĒi Avq (AvqKi Aa`v` k 1984 Gi 24 aviv Abhvqx)t

4| Kwl Avq (AvqKi Aa`v` k 1984 Gi aviv 26 Abhvqx)t

5| e`emv ev tckvi Avq (AvqKi Aa`v` k 1984 Gi 28 aviv Abhvqx)t
e`emv ev tckv t³Ĳ AwR³ Avq GB LvZ t³ LvZ nte| e³ú³ Ki`vZv e`emvi Rb` wnm³tei LvZvcĒ i vL³tj wnmve weei Yx Abhvqx Avq t³ LvZ nte| Ab`vq, Avq e`q weei Yx Abhvqx Avq t³ LvZ nte|

6| dv³g³ Avtqi Ask³t
Ki`vZv tKvb Ask³vix dv³g³ Ask³vi ntj dv³g³ t³Ĳ cvl qv Avtqi Ask G N³i t³ Lvteb| G Avtqi Dci Ki`vZv Mo n³vi AvqKi ti qvZ cvteb|

7| v³gv/ v³gv ev Ac³Beq³ m³š³bi Avq (AvqKi Aa`v` k, 1984 Gi 43 (4) aviv Abhvqx)t
Ki`vZv v³gv ev v³gi bvtg hw` c³Kfite AvqKi bw³ bv³ v³tK w³ŠyZv³ i m³ú³ v³tK, tmt³q³t³ Zv³ i bvtg AwR³ Avq wi UvY³ GB N³i t³ LvZ nte|

8| gj abx g³vdv (AvqKi Aa`v` k, 1984 Gi aviv 31 Abhvqx)t

9| Ab`vb` Drm ntZ Avq (AvqKi Aa`v` k, 1984 Gi 33 aviv Abhvqx)t
|

10| tgvU (m³gK 1 ntZ 9)t
G N³i m³gK 1 ntZ 9 ch³ t³ Lv³bv Avtqi thvM³dj wj L³tZ nte|

11| we³ k t³Ĳ Avqt
wbev³mx evsj v³ kx Ki`vZvi we³ k AwR³ Avq wi UvY³ LvZ nte| we³ k AwR³ Avq (t³gv³tU³) mi Kvi x P³vtbtj ev e`vst³Ki gva`tg evsj v³ k Avbv ntj Zv Ki thvM³ nte bv|

12| tgvU Avq (m³gK 10 Ges 11)t

G Nti mugK 10 Ges 11 Gi thvMdj wj LtZ nte|

13| tgvU Avtqi Dci AvtvcthvM AvqKit

GB mugtK Ki`vZvi tgvU Avtqi Dci AvqKi wntme Kti Zvi cwi gvY Dti E-KitZ nte| AvqKti i cwi gvY wntme Kivi Dcvq bxtP GKwD D`vni Y w`tq t` Lvfbv ntj vt

gwnj v Ki`vZvi, 65 eQi ev Zt`va`eqtmi Ki`vZvi ev cZeUx Ki`vZvi e`ZxZ Ab`vb` mKj e`w` tkYxi Ki`vZvi Rb` c`hvR` Ki nvi wbgjfc:

Rbve tgrv Avaj Kv`ti i 2009-2010 Ki eQi tgvU Avtqi cwi gvb 6,77,000/- UvKv|

arc	tgvU Avq	Ki nvi	Kti i cwi gvY
cUg	1,65,000/- UvKv chS-tgvU Avtqi Dci	kb`	kb`
cieZi ^o	2,75,000/- UvKv chS-Avtqi Dci	10%	27,500/-
cieZi ^o	2,37,000/- UvKv chS-Avtqi Dci	15%	35,550/-
cieZi ^o		20%	
Aenko		25%	
	6,77,000/- UvKvi Dci tgvU AvqKti i cwi gvb		63,050/-

14| AvqKi Aa`vt`k, 1984 Gi Ki ti qvZ aviv-44(2)(we) Abjvqx (Zdwmj 3 Abjvnti)t

wentqM 176500/-

Abtgvw` Z wentqM fvZv tgvU Avtqi 25%

(6,77,000 x 25%)=1,69,250/- Gi 10% = 16,925/-

GKRb Ki`vZvi wazwj mLZ t`tt` wentqM wKsev`vb Kiti wZvb wentqM I`vbKZ AstKi 10% mi vmi AvqKi ti qvZ cvteb| ti qvZ cvl qvi thvM` wentqM ev`vb wv UvtYp Zdwmj -3 G Dti E-KitZ nte| Ki ti qvZi Rb` Gi Kg wentqM I`v`bi cwi gvY tgvU Avtqi 25% A`ev 10,00,000/- UvKv Gi gta` thvU Kg Zvi tekx ntZ cvi te bv|

wentqM Mi LvZt GKRb Ki`vZvi wentqM I`v`bi m`te` LvZi Zvj Kv bxtP t`qv ntj vt

* Rieb exgvi w`ogqv

* `xKZ fvel`Z Znietj wbtqMKZPI KgRZf Puv

* wWtcmRZ tcbkb`atg cU E Puv

* j`vcUc, Kw`UDUvi

Rbve tgrv: Avaj Kv`ti i Dctiv³ LvZi tgvU wentqM Mi cwi gvY 1,76,500/- UvKv| GB Ki`vZvi tgvU Avtqi cwi gvY gtb Kwi

6,77,000/- UvKv hvi Dci 63,050/- UvKv AvqKi w`tZ nte| GB Ki`vZvi tgvU Avtqi 25% A`f (6,77,000/- x 25%) =

1,69,250/- UvKv chS-wentqM Mi Dci Ki ti qvZ cvteb| Ki ti qvZi nvi nte 10% Ges cwi gvY nte 1,69,250/- x 10% = 16,925/-

UvKv| GB AsK Avq weei Yxi 14 bs mugtK Dti E-KitZ nte|

15| cU`q Ki (mugK 13 I 14 Gi cv`R`)t

13 bs mugtK tj Lv AvqKti i cwi gvY ntZ 14 bs mugtK ewYZ Ki ti qvZ eve` A`qetqM Kti 15 bs mugtK cU`q Kti i cwi gvY wj LtZ nte| Dcti i D`vni Y Abjvqx GLvfb 63,050 - 16,925 = 46,125/- UvKv cU`q Ki wntme t`LvZ nte|

16| mugK-15 tZ ewYZ cU`q Ki t`tK ev` (Ki wbaftYi c`e`cwi tkwaZ Ki)t

(K) Drm ntZ KwZZ/msMpxZ Kit

Avq eQi Rbve tgrv: Avaj Kv`ti i Avq t`tK Drtm Ki tktU i vLv ntqtQ (UvKv-25025) Zv GLvfb Dti E-Kiv ntqtQ | Drtm tktU i vLv Kti i mct`q Ki KZBKvi x KZet`q i mviUct`KU GB mv`w` tZ nte| (e`vsk weei Yx I Pij vb)

(L) aviv 64/68 Abhivqx c0 E AvM0j Kit

Ki`vZv hv AvM0j Ki cwi tkva Kti _vtKb, Zvntj cwi tkvaZ Kti i cwi gvY Dti E-Ki tZ nte Ges Pij vti bi KucI mvf_ w tZ nte |

(M) GB wi UvtYp wfvEtZ c0 E Ki (aviv 74) Abhivqxt

wi UvtYp` Lvfbv Avtqi wfvEtZ c0` q Ki cwi tkva Ki tZ nte (46125-25025) = 21100 UvKv | GB 21,100/- UvKv tc-AWf, gva`tg cwi tkva Kiv ntqtQ |

(N) cZ`c0thvM` Kti i mgstt

AvtMi eQi ,tj vtZ Ki`vZvi hv` Ki tdi Z`vex _vtK Zte Zv wZvb GLvtb Ki cwi tkva wntmte `vex Ki tZ cvi teb |

17 | mugK 15 I 16 bs Gi cv_R`t GLvtb c0` q Ki I cwi tkvaZ Kti i cv_R` wj LtZ nte |

18 | Kigp Ges Ki Ae`vniZi Rb` `vexKZ Avqt

Ki`vZvi Kigp Ges Ki Ae`vniZ c0B Avq _vKtj Zv GLvtb t` LvZ nte | Kigp Avqmgv Ki`vZvi tgvU Avtqi ASfP bv ntj I wi UvtY© Kigp Avtqi Kj vtg c0 kb Ki tZ nte |

19 | ceZPKi eQti c0 E AvqKit MZ Ki eQti Rbve tgv: Avaj Kv` ti i c0 E AvqKi wQj 39,250/- UvKv hv MZ eQi cwi tkva cwi tkva Kiv ntqtQ |

c0Zcv` b

GB Astk Ki`vZv Zvi wbtRi cYbvg (thgb: tgv: Avaj Kv` i), wczv ev` tgvxi cYbvg (Gg.G. evi x), BDwUAvBGB/wUAvBGB (thgb: 017-100-3425) Dti E-Kti wi Uvtb`c0 wkZ Avtqi mZ`Zv m`utK`c0Zcv` b c0 vb Ki teb |

c0v bs-3 ciY Kivi wbgg

teZb I fvZw` (Zdvmj -1)

Mn m`uEi Avq (AvqKi Aa`vt` k 1984 Gi 24 aviv Abhivqx)t

tgv Avaj Kv` ti i GKwU Pvi Zj v AvevwmK evox i tqtQ | H evoxi bixZj vq wZvb mcwi evti emevm Kti b | wZvb evKx wZbU Zj v AvevwmK e`envti i Rb` fvov w` tqtQb, c0ZvU Zj vi gwmK fvov 12,000/- UvKv | G eQi wZvb tcSi Ki eve` 16,000/ UvKv, fvgi LvRbv eve` 900/- UvKv Ges Mn wbgvP Fti Yi mj eve` 22,000/- UvKv cwi tkva Kti tQb | Rbve Avaj Kv` i Mn-m`uEi ntZ Avtqi wnmve wbtgaf` qv nj t

gwmK fvov 12,000/- X 3wU Zj v X 12 = 4,32,000/-

ev` t Abtgv` bthvM` LiP

- 1. tgi vgz e`q (fvovi 25%) 1,08,000/-
- 2. tcSi Ki 16,000/-
- 3. fvgi vR`^ 9,00/-
- 4. Mn wbgvP Fti Yi mj 22,000/-

=1,46,900/-

Mn-m`uEi t`tk bixU Avq = 2,85,100/-

c0v bs-4 ciY Kivi wbgg

wewbtqvM RwbZ Ki ti qvZ

Abtgv` Z wewbtqvM fvZv tgvU Avtqi 25%

AvqKi wi UvtYp mvf_` vlj KZ` wj j cT` i Zvvi Kv

côv bs-5 cîY Kivi wbgg

m̄u` , `vq l e`q weei Yx (dig AvB.wU-10we)

e`w³ Ki`vZvi m̄u` i cwi gvY hv-B tnvK bv tKb ZvK m̄u` l `vq i weei Yx Ges Rxeb hvîvi gvb m̄u`KZ Z` weei Yx cîY Kîi w`tZ nte|

cwi m̄u` , `vq l e`q weei Yx cîY Kivi wbgg

ÔZwi LÔ Gi c`eLwj RvqMvq Avq eQti i tkl Zwi LuU wj LtZ nte| thgb, 2009-2010 Ki eQti i tkl Zwi L nte 30.06.2009 Bs| Ki`vZvi bvg Kj vtg Ki`vZvi c Y`bvg `úó A¶i wj LtZ nte (thgb: tgv: Avāj Kv` i)| wUAvBGb Gi Nti wUAvBGb wj LtZ nte (thgb: 017-100-3425)

1bs μwgKîi ÔKÔ e`emvq cRt Gi Nti e`emvq Zvi e`emvtqi cRi AsK wj LtZ nte| Ki`vZvi w`wZcT t`Lvfbv gj ab ev c`Ri AsKwUB GLvfb wj LtZ nte|

1bs μwgKîi ÔLÔ Ki`vZv tKvb tKv`úvbxî cwi Pvj K ntj tKv`úvbxîZ Zwi tkqvti i μqgj` GLvfb t`Lvfb| tKv`úvbxî bvg Ges tkqvti i mSL`vl h`v`vfb wj LtZ nte|

2bs μwgK ÔA-Kw m̄u`EÔ t A` M̄m̄u`E ev e`emvtqi Rb` e`eUZ gwj Kvbvaxb m̄u`Ei μqgj` t`LvZ nte| m̄u`Ei Ae`vb l weei Y (thgb AvqZb, wKvbn BZ`w`) m̄u`KZ` l GLvfb wj LtZ nte|

3bs μwgK ÔKw m̄u`EÔ t μqgj` , Rvgi cwi gvY, Rvgi Ae`vb m̄u`K¶j LtZ nte|

4bs μwgK Ô wewbqvMÔ t weifbai Kg wewbqvM e`wqZ UvKvi AsK wj LtZ nte|

(K) tkqvi /wte`Avi

(L) m`ÂqcT /BDwbU mwUd¶KU/eU

(M) cÔBR eU/m`Âq `xg

(N) fwe l`r Znvej

(O) Ab`vb` wewbqvM

5bs μwgK ÔtgvUi hvb μqgj` Ô t tgvUi hvfbî μqgj` , ti wRt`-kb b`af Ges tgvUi hvfbî ai Y (Rxc, gvBt`mvevm, Kvi , evm, wmgbwR BZ`w`) Dîj l`Ki tZ nte|

6bs μwgK ÔAj sKvi w` Ô t Aj sKvi w` i cwi gvY l μqgj` wj LtZ nte|

7bs μwgK ÔArmeiectÔ t ArmeiectÎ i μqgj` wj LtZ nte|

8bs μwgK ÔBîj KUwb- mvgMÔ (μqgj`) t Bîj KUwbK mvgMÔi (thgb- tUwj wFkb, wdR, l`fb, K`v`mU tce¶i , l qmks tgkb, Gqvi KwÔkbvi BZ`w`) μqgj` wj LtZ nte|

9bs μwgK Ôe`emv ewnfZ A`m̄u` Ô t e`emv cRi Asf¶ bq Ggb A`m̄u` i Z` w`tZ nte| thgb:

(K) bM` UvKv

(L) e`vsK MwQZ i vLv UvKv

(M) Ab`vb`

BZ`w` i AsK wj LtZ nte|

côv bs-6 cîY Kivi wbgg

10bs µwg†K ÔAb`vb` cwi m`ú` 0 t Ab`vb` cwi m`ú` i N†i Rwg ev m`ú` i Rb` AwMôj Rgv, tmvbn ev i fcvî wCÛ BZ`w` t` Lv†bv hv†e |

tgU cwi m`ú` t 1bs µwgK t_†K 10bs µwgK thvM Ki†Z n†e |

11bs µwg†K Ki`vZvi `vq t` Lv†Z n†e | G_†j v n†j v

(K) m`ú` A_ev Rwg eÜK

(L) RvgvbZwexb FY`vq

(M) e`vsK FY

(N) Ab`vb`

BZ`w` t` Lv†bv hv†e |

12 bs µwg†K tgU cwi m`ú` t_†K tgU `vq ev` w`†q Ki`vZvi bxU m`ú` cvl qv hv†e |

13bs µwg†K wEMZ Avq erm†i i bxU m`ú` t` Lv†bv n†q†Q |

14bs µwg†K ce@ZP12 | 13 bs µwg†Ki cv_℞` wj L†Z n†e | 12 bs µwg†K ewY℞ bxU m`ú` i cwi gvY 13 bs µwg†Ki bxU m`ú` A†c¶v Awak n†j th cv_℞` cvl qv hv†e Zv m`ú` i ewx wntm†e w†ewPZ n†e | Aci c†¶ 13 bs µwg†K ewY℞ bxU m`ú` 12 bs µwg†Ki bxU m`ú` A†c¶v Awak n†j th cv_℞` cvl qv hv†e Zv m`ú` i nwm wntm†e w†ewPZ n†e |

15bs µwg†Ki 0K N†i 0 cwi ewi K e`†qi Ask wj L†Z n†e | hv cōv bs 7 Gi Li†Pi weeiY cîY K†i tgU UvKv

GLv†b wj L†Z n†e |

0L N†i 0 Ki`vZvi Dci wbf¶kxj wki m`m` Ges cY@q`m`†m`i msL`v D†j L-Ki†Z n†e |

16bs µwg†K m`ú` i tgU cwi ewx A_¶ 14 bs µwg†K m`ú` i cwi ewx _vK†j Zvi m†_ 15 bs µwg†Ki 0K0 N†i t` Lv†bv cwi ewi K e`q thvM K†i th thvMdj cvl qv hv†e Zv t` Lv†Z n†e | Aci c†¶ 14 bs µwg†K m`ú` i nwm _vK†j Zv t_†K 15 bs µwg†Ki 0K0 N†i t` Lv†bv cwi ewi K e`q w†qvm K†i th cv_℞` cvl qv hv†e Zv 16 bs µwg†K t` Lv†Z n†e |

17bs µwg†K w†ewPvaxb Ki e†i ¶wi Uv†Y`c0 wk℞ Avq, (thgb: UvKv= 6,77,000/-)

Ki Ae`vnmZ c0B | Ki g†B Avq (thgb: UvKv= 162,000/-)

Ges wR`Avq e`ZxZ Ab` tKvb c0B _vK†j t` Lv†Z n†e |

18bs µwg†K 16 | 17 bs µwg†Ki cv_℞` t` Lv†Z n†e | m†avi Yfv†e 17 bs µwg†K ewY℞ AwR℞ Zn†etj i thvMdj 0vi v 16 bs µwg†K ewY℞ m`ú` i tgU cwi ewx i msKj vb n†Z n†e | m`ú` i cwi ewx AwR℞ Zn†etj i PvB†Z tekx n†j Ges Zvi tKvb m†S†H RbK e`vL`v bv _vK†j m`ú` i GB AwZwi 3 Ask Ki`vZvi n†Z Ae`vL`wqZ Avq wntm†e Ki thvM` n†e |

Awg w†k¶ Zvi m†_ tNvl bv Ki wQ th, Avgvi Ávb | w†k¶m g†Z AvBwU-10we tZ c0 É Z` m†wK | m`ú`Y¶

Ki`vZvi bvg | `¶¶i
tgU: Avāj Kv† i
Zwi L:

côv bs-7 cîY Kivi wbgg

Rxebhvîvi gvb m^uúwKZ Z_{..} weeiYx ev dig AvBwU-10wee cîYi wbgg

GB weeiYxZ Ki`vZvi bvg (thgb: tgv: Avāj Kvî`i), wJAvBGb (thgb: 017-100-3425)
Ges Avq eQti Rxebhvîvi wefBwEłtqi LiłPi Dłj Ł-KiłZ nte|
wi UvłYłP G ms^uvš-QKwU cîYi wbgg bxtP eYłv Kiv ntj v-

μwgK bs-1t

GB Nłi Ki`vZv I Zvi cwi evłi i wbfłkxj m`mł`i Lvl qv-`vl qv Ges łcvlvK eve` LiłPi AskwU wj ŁłZ nte|

μwgK bs-2t

GB Nłi Drłm łKłU łbqv Ki Ges włłR Rgv ł`qv ev cwi łkva Kiv Kłi i cwi gvY wj ŁłZ nte|

μwgK bs-3t

GB Nłi evox fivov eve` LiłPi Ask wj ŁłZ nte| fivov evox bv ntj gšłe`i Nłi włłRi evox, wczvi
evox, włłqwm KZłP cł Ę evox A_ev Ab` Kvłi v ntj łm Z_{..} wj ŁłZ nte|

μwgK bs-4t

GB Nłi hvbevnb wEłłq hvezxq e`q thgb-Ryj vbx, i łYvłełY, WłBfvłi i teZb BZ`wł` LvlZ e`łqi
łgvU cwi gvY wj ŁłZ nte|

μwgK bs-5t GB Nłi we`yr wej eve` cwi łkwaZ AstKi cwi gvY wj ŁłZ nte|

μwgK bs-6t GB Nłi AvevmK cwbi wej eve` cwi łkwaZ AstKi cwi gvY wj ŁłZ nte|

μwgK bs-7t

GB Nłi AvevmK M`vm wej eve` cwi łkwaZ AstKi cwi gvY wj ŁłZ nte|

μwgK bs-8t

GB Nłi AvevmK łUwj łdvb wej eve` cwi łkwaZ AstKi cwi gvY wj ŁłZ nte|

μwgK bs-9t

GB Nłi mšłłł`i łj Lvčov eve` th cwi gvY LiP ntłłQ Zv wj ŁłZ nte|

μwgK bs-10t

Ki`vZv wR e`łq wEł`k ágy Kłi _vKłj wEł`k ágy eve` hvezxq LiP GB Nłi wj ŁłZ nte|

μwgK bs-11t

wefBwDrme thgb-wEłłq, Rbłł b BZ`wł` eve` łKvbLiP ntł _vKłj łm LiP, wPwKrmv LiP, łKvb Znwełj Pw`v cł vłłbi LiP Ges KvDłK A_©
`vb Kiv ntł _vKłj łm `vłbi Ask G Nłi wj ŁłZ nte|

GLvłbi łgvU thvMđj cōv bs 6 Gi 15 bs Gi (K) łZ wj ŁłZ nte|

Ki`vZvi bvg I `łłłi
Zwi L

AvqKi wi Uvb©CÁB `xKvi cÎ

Ki`vZvi bvg : (thgb: tgv: Avāj Kv`i)
wUAvBgb : (thgb: 017-100-3425)

Ki ermi: 2009-2010
mv`KjP: --10 Ki AĀj -- 01 XvKv

côv bs-8 (tkI cêv) cîY Kivi wbgg

wb`Rvej x_ wb`Pi AskUKzcîY Ki`Z nte

wi Uvb`P cĀ wkZ tgvU Avq : UvKv- 6,77,000.00

cwi tkwaZ Ki : UvKv- 46,125.00

Ki`vZvi bxU m`ú` : UvKv- 6,002,775.00

Avq weei Yx Mh`bi Zwi L ----- wi Uvb`i wR`v`i i µugK bs -----

Avq weei Yxi cKvZ: `wbav`bx √ mveRbxb `wbav`bx mvavi b



64 wU tRj vi WwUv`teBR <http://www.goldenbangladesh.com>



bvi x weI qK I tpe mvBU <http://www.goldenfeminabd.com>



e`emv msµvš-I tpe mvBU <http://www.goldenbusinessbd.com>



weevn weI qK I tpe mvBU <http://www.goldenmarriagebd.com>

Avtqi we`wi Z weei Yx m`oj Z Zdumj
Zdumj -1 (teZbw`)

teZb I fvZw`	Avtqi cwi gvY (UvKv)	<i>Ae`vniZ c`B</i> <i>Avtqi</i> <i>cwi gvY (UvKv)</i>	<i>b`U Ki`hvM`</i> <i>Avq (UvKv)</i>
gj teZb (20000 x 12) we`kl teZb gnvN`fvZv	240,000.00		240,000.00
hvZvqvZ fvZv (2500 x 12) evmo fivov fvZv (10000 x 12)	30,000.00 120,000.00	24,000.00 120,000.00	6,000.00
v`Pukrmv fvZv (2500 x 12) cwi Pvi K fvZv Qau fvZv m`\$bx/cj `vi/wd I fvi UvBg fvZv	30,000.00	18,000.00	12,000.00
tevbvm/G- -tM`mqv (20000 x 2) Ab`vb` fvZv	40,000.00		40,000.00
`xKZ fivel` Znvetj wbtqvMKZ`KZ` c` E Pw`v `xKZ fivel` Znvetj AvRZ mj hvbeinb mjeavi Rb` we`tePZ Avq webvg`ej` m`\$Z ev A-m`\$Z evm`v`bi Rb` we`tePZ Avq Ab`vb`, h` _v`K (weeiY w`b)	24,000.00		24,000.00
teZb n`Z b`U Ki`hvM` Avq	484,000.00	162,000.00	322,000.00

Zdumj -1 cj`Yi c`x`Z b`P Avtj vPbv Kiv n`j v-

Avtqi we`wi Z weei Yx m`oj Z Zdumj -1 (teZbw`)

teZb I fvZw`	Avtqi cwi gvY (UvKv)	Kigj`/Ki`hvM` Avtqi cwi gvY (UvKv)	b`U Ki`hvM` Avq (UvKv)
gj teZb		Kigj` bq	m`uY`Ask
we`kl teZb		Kigj` bq	m`uY`Ask

hVZvqVZ fVZv		24,000/-UvKv chS-Ki gY ³	24,000/- UvKv ev` w` tJ th Ask_vtK
evox frov fVZv		Ki gY ³ Avtqi cwi gvY 1,80,000/-A_ev gj teZtbi 50% Gi gta` thU Kg tm Ask	AenKó Ask
wPvKrmv fVZv		cóB fVZvi e`wqZ AskUKzKi gY ³	cóB fVZvi Ae`wqZ Ask
cwi Pvi K fVZv		Ki gY ³ bq	m`úY ³ Ask
QvU fVZv		Ki gY ³ bq	m`úY ³ Ask
m`qybv/ cj `vi/ wd		Ki gY ³ bq	m`úY ³ Ask
I fvi UvBg fVZv		Ki gY ³ bq	m`úY ³ Ask
tevbvm/ G- tMmqv		Ki gY ³ bq	m`úY ³ Ask
`xKZ fvel` Znmetj wb tqvMKZPKZR có É Pvi v		Ki gY ³ bq	m`úY ³ Ask
`xKZ fvel` Znmetj AvRZ mj		m`úY ³ Ki gY ³	kb`
hvebvb mjeavi Rb` wetelPZ Avq		hw` Ki `vZv e`w ³ MZ e`envti i Rb` wb tqvMKZPKZR wbKU t`tK Mvox cvb Zvntj gj teZtbi 7.5% mi vmi bxU Ki thvM` Avq nte	gj teZtbi 7.5% Avq nte
webig tJ` ev nvmKZ frovq cóB evm`v tbi Rb` wetelPZ Avq		(K) hw` Ki `vZv wb tqvMKZPKZR có É webv frovq m`qZ ev A-m`qZ evm`v tbi evm`v Ktib Zvntj m`vavi Yfvte gj teZtbi 25% Ki thvM` Avq wntmte MY` nte (L) hw` Ki `vZv wb tqvMKZPKZR t`tK nvmKZ frovq m`qZ ev A-m`qZ evm`v cóB nb tm t`tK m`vavi Yfvte gj teZtbi 25% n`Z cKZ cwi tkwaZ frov ev` w` t`q cv`R` Ki thvM` Avq wntmte MY` nte (M) mi Kvix KgRZK KgPvix t` i t`tK cóB evm`v mjeavi Rb` gj teZtbi 25% n`Z bm` evox frov fVZv cwi nvi Ges gj teZtbi 7.5% KZB eve` e`q ev` w` t`q cv`R` Ki thvM` Avq wntmte MY` nte (N) mvgwi K ewnbxi m`m` t` i t`tK cóB evm`v mjeavi Rb` GmAvi I bs-454- Gj /80, Zwi Lt	gj teZtbi 25% thvM nte gj teZtbi 25%= ev` cKZ frov = cv`R` Ki thvM` Avq nte gj teZtbi 25% = ev` cKZ e`q t = (bm` fVZv cwi nvi + 7.5% KZB) cv`R` FYvZK nte weavq Gt`tK tKvb Avq thvM nte bv kb`

		31/12/80 Abhvx tKvb Avq ubi frcZ nte bv	
Abvb, hw vtK (veeiY w`b)		Ki`vZv hw` wbtqMKZPKZR c0 E evm`tb`vfi vqvb, gwij, eveyPKsev Ab` tKvb mjeav tctq vtKb Zte c0B mjeavi mgcwi gvY Aw_R gj` Ki thvM` Avq wnmvte t` LvZ nte	G mKj mjeavi Aw_R gj`

ZvOrov evsj vt` k tmbvewnbx/tbševwnbx/wegvb ewnbx/wewWAvi G KgPZ
KgRZP` i teZb I fvZvi weirfbæDcLvZ, tji vi Ki thvM`Zv bxtPi Qtk Dti E-Kiv ntj vt

µgK bs	fvZvi weeiYx	Ki thvM`Zv	gše`
1	gj teZb	Ki thvM`	
2	hvZvqvZ fvZv	Ki thvM`	
3	Drme fvZv	Ki thvM`	
4	kñš-wetbr` b fvZv	Ki thvM`	
5	gnvN®fvZv	Ki thvM`	
6	cvnvox fvZv, tWAvi gwlb wW:-vi eivY fvZv, t`vfvlx fvZv, AvDU Ae ctkU fvZv, bb c0vKvUms wcl, t_vK Abj vb, cjvZK aivi cj`vi, `et` wkK fvlv cj`vi, tgums fvZv, G`vKvUs fvZv	Ki thvM`	
7	cķēī cŷqb I DĒicĭ gj`vqb wcl, i`vb mæuv`b, wētkl MwW® fvZv, cūzi ųv mwffm fvZv, wkųKZv fvZv, wbhj³ teZb, `ųZv teZb	Ki thvM`	
8	DÇqb teZb, c`vi vmyl teZb, KgvfŪv teZb, mvetgwi b teZb, m`vPvi teZb, thvM`Zv teZb, wētkl teZb	Ki thvM`	
9	wKU fvZv, e`Ug`vb fvZv, AvDU wclU fvZv, G- tciUųqkb fvZv, K`væú wKU fvZv, `wbK tgums fvZv, Aš`wó wµqv e`qfvZv, tgm i ųYvteųY fvZv, Kei i ųYvteųY fvZv, Dbq̄b SųK fvZv, wUwdb fvZv, tLvi wK fvZv, tcvlvK fvZv, Pj KvUv I taj vb fvZv, Rixc fvZv	Ki thvM`	
10	e`vŪ fvZv, ewmo fivov fvZv, wPwKrmv fvZv, KbRvtfųY fvZv, Avc`vqb fvZv	Ki thvM`	

D`vniY bs- 02

Zdwmj -2 (Mn m`uwiEi Avq)

Mn m`uwiEi Ae`vb l eY`v	weeiY	UvKv	UvKv
`w`b Lvb, D`i v, XvKv 4_`Zj v evox 1g Zj v (8000 x 12)=96000 2q Zj v vb`R Ae`vb K`i 3q Zj v (8000 x 12)=96000 4_`Zj v (7500 x 12)=96000	1 fivov eve` ewil R Avq		282,000.00
	2 `vexKZ e`qmgnt		
	1/4	70,500.00	
	tcSi Ki A_ev `vbxq Ki	4,250.00	
	fvg ivR`^	750.00	
	F`Yi Dci mj /e`Kv/gj abx PvR`	28,750.00	
	exgv wKw`-		
	Mn m`uwiE Lwj _vKvi Kvi tY `weKZ ti qvZ		
	Ab`vb`, hw` _vtK		
		tgwU =	104,250.00
	3 bxU Avq (mvgK bs 1 n`Z 2 Gi wetqvMdj)		177,750.00

Mn m`uwiEi Avq (AvqKi Aa`vt`k 1984 Gi 24 aviv Abjvqx)t

tKvb Ki `vZv Zvi evox AvevwmK ev ewYwR`K e`envti i Rb` fivov w` t j , tmB Avq wi UvtY`P Mn m`uwiEi Avtqi Nti t` Lvteb | Mn m`uwiE LvtZ bxU Ki thvM` Avq wnmve Kivi Rb` wi UvtY`P mv`_ GKwU Zdwmj (Zdwmj -2) t` qv AvtQ | GB Zdwmj c`i`Yi vbqg bxtP t` qv ntj vt

Mn m`uwiEi Ae`vb l eY`v	weeiY	UvKv	UvKv
	1 fivov eve` ewil R Avq	Mn m`uwiE fivov t` qv ntj 12 gv`mi fivov t` LvZ nte hw` GK ev GKwaK gym evox Lwj _vtK tm`q`i`T I 12 gv`mi fivov t` LvZ nte Zte Lwj _vKv gv`mi fivov bxtPi Avi GKwU Nti LiP wnmvte `vex Kiv hvte	
	2 `vexKZ e`qmgnt f vg ivR`^ exgv wKw`-, F`Yi Dci mj / e`Kv/ gj abx PvR` tcSi Ki A_ev `vbxq	(K) AvevwmK e`envti i Rb` fivov t` qv ntj ewil R fivovi Dci 25% tgi vgz LiP Abjgv`b thvM`	

	Ki, tgi vqZ, Av`vq LiP, Mn m`u`E Lwj _vKvi Kvi tY `vexKZ ti qvZ, Ab`vb` hw` _vtK	(L) ewYmR`K e`envti i Rb` fvoit` qv ntj ewil R fvoit Dci 30% LiP Abtgv` bthvM	
	3 Mn m`u`E LvZt tgvU Avqt	(mvgK 1 ntZ 2 Gi we tqvM dj)	

2 | wbi vcE`v Rvqvb`Zi Dci mY (AvqKi Aa`vt`k, 1984 Gi 22 aviv)t
mi Kvi KZK BmjKZ eU ev wmkDwi wJR (thgb wJGUW eU, b`vkbyj Bb`f ÷ tgvU eU BZ`w`) Ges wWte`Avi ntZ AwRZ mY G LvZi Avq
wntmte wi UvtY` LvZt nte | GB wmkDwi wJR ev
wWte`Avi tKbvi Rb` e`vsK t`_tK FY tbqv ntj F`Yi mY wmkDwi wJR ntZ AwRZ mY Avq t`_tK LiP wntmte ev `t` qv hrte | GKRB e`w`
Ki`vZvi t`_t` wWte`Avi mY 20,000/- UvKv chS-Ges mi Kvi x wmkDwi wJt`Ri mY 5,000/- UvKv chS-Ki gY` nte | Zte Dfq LvZ t`_tK
mY Avq _vKtj GB Ki gY`i mY eav mte`P 20,000/- UvKvi tekx ntZ cvi te bv |

D`vniY- 3

4 | KwL Avq (AvqKi Aa`vt`k 1984 Gi aviv 26 Abjvqx)t
KwL LvZi Avtqi AsKwL G Nti wj LtZ nte | KwL LvZ Avtqi Rb` wntmte i LvZvC` bv ivLv ntj bxtP t` qv Dcv`q KwL Avq wntmte Ki tZ
nte |
aiv hvK Rbve tgv Avaj Kvt` i KwL Rngi cwi gvY 5weNv | weNv c`Z avb Drcv` tbi cwi gvY aiv hvK 50 gY | c`ZgY avtbi evRvi gj`
500/- UvKv | bxU Ki t`hvm` KwL Avtqi cwi gvY nte t

$$\begin{aligned}
 5 \text{ weNv } \times 50 \text{ gb } \times \text{ evRvi } \text{ gj` } 500/- &= 1,25,000/- \text{ UvKv |} \\
 \text{ev` t Drcv` b e`q } 60\% &= 75,000/- \text{ UvKv |} \\
 \text{bxU Ki t`hvm` KwL Avq} &= 50,000/- \text{ UvKv |}
 \end{aligned}$$

D`vniY- 4

AvqKi Aa`vt`k, 1984 Gi Ki tiqvZ aviv-44(2)(we) Abjvqx (Zdwmj 3 Abjvnti)t
wntmte 176500/-
Abtgv` Z wntmte fvZv tgvU Avtqi 25%
(6,77,000 x 25%)=1,69,250/- Gi 10% = 16,925/-

GKRB Ki`vZv w`w`wLZ t`_t` wntmte wKsev` vb Ki tj wZvb wntmte I`vbKZ AstKi 10% mi wmi AvqKi tiqvZ cvteb | tiqvZ
cvl qvi t`hvm` wntmte ev`vb wi UvtY` Zdwmj -3 G D`j L-Ki tZ nte | Ki tiqvZi Rb` Gi Kg wntmte I`v`tbi cwi gvY tgvU Avtqi
25% A`ev 10,00,000/- UvKv Gi gta` thwJ Kg Zvi tekx ntZ cvi te bv |
wntmte i LvZt GKRB Ki`vZvi wntmte I`v`tbi m`e` LvZi Zwj Kv bxtP t` qv ntj vt

- * Rxb exgi w`g`g`g`
- * `KZ f`el`Z Z`w`etj w`tqvMKZ`P I KgRZ` P`v`
- * w`t`c`w`RZ t`cbkb` `t`g` c`E` P`v`v`
- * j`v`c`Uc` K`w`u`DUvi`

Rbve tgv: Avaj Kvt` i Dctiv` LvZi tgvU wntmte cwi gvY 1,76,500/- UvKv | GB Ki`vZvi tgvU Avtqi cwi gvY gtb KwL
6,77,000/- UvKv hvi Dci 63,050/- UvKv AvqKi w` tZ nte | GB Ki`vZv tgvU Avtqi 25% A` (6,77,000/- x 25%) =
1,69,250/- UvKv chS-wntmte Dci Ki tiqvZ cvteb | Ki tiqvZi nvi nte 10% Ges cwi gvY nte 1,69,250/- x 10% = 16,925/-
UvKv | GB AsK Avq weei Yxi 14 bs mvg`K D`j L-Ki tZ nte |

5| e'emv ev tckvi Avq (AvqKi Aa'v' k 1984 Gi 28 aviv Abhvqx)t
e'emv ev tckv t_tK AwRZ Avq GB LvZ t' LvZ nte| e'w³ Ki`vZv e'emvi Rb'' wnmvtei LvZvcT i vLtj wnmve weei Yx Abhvqx Avq
t' LvZ nte| Ab'vq, Avq e'q weei Yx Abhvqx Avq t' LvZ nte|

6| dv'tgP Avtqi Askt
Ki`vZv tKvb Askx`vix dv'tgP Askx`vi ntj dv'g^qt_tK cvl qv Avtqi Ask G Nti t' Lvteb| G Avtqi Dci Ki`vZv Mo nvti AvqKi ti qvZ
cvteb|

7| 'v'g/ 'x ev Ac0Beq' m's#bi Avq (AvqKi Aa'v' k, 1984 Gi 43 (4) aviv Abhvqx)t
Ki`vZv 'v'g ev 'xi bvtg hw' c_Kfite AvqKi bw' bv _vtK wKšyZv' i m'ú' _vtK, tmt'¶t' Zv' i bvtg AwRZ Avq wi UvtY^p GB Nti
t' LvZ nte|

8| gj abx g'p'dv (AvqKi Aa'v' k, 1984 Gi aviv 31 Abhvqx)t

9| Ab'vb'' Dm nZ Avq (AvqKi Aa'v' k, 1984 Gi 33 aviv Abhvqx)t
teZb, wbi vcEv Rv'gvbZi Dci m'j, Mn m'ú'Éi Avq, Kwl Avq, e'emv ev tckvi Avq, gj abx j'vf G KqW Avtqi LvZ Ovov Ab'' hveZxq
Avq Ab'vb'' m'f i Avq wnmvte weteiPZ nte| e'vsK Mw'QZ UvKvi Dci m'j, j'f'vsk, j' Uvix, tkqvi m'q-wem'q t_tK cvl qv g'p'dv, hš'cwZ
fvov w'q Avq, e³Zv ev tj Lvi m'xybx BZ'w' Ab'vb'' m'f i Avtqi KtqKw D'vni Y| e'vsK m'j ev j'f'vsk Avq t_tK D'rm tKtU i vLv
AvqKi Ki`vZvi Rb'' AwMg cwi t'kwaz Ki wntmte weteiPZ nte hv AvqKi gvgj v w'ú'É ch'q m'p Ki`vexi weci'Z mgš'q Kiv hvte|

11| wi UvtY^p mvt' th mKj WKt'gU`wLj Ki'Z nte
wef'bd'rtmi Avtqi mct'¶ th mKj WKt'gU`wLj Ki'Z nte Avtqi LvZl qvix tm'j vi GKwZ Zvjv Kv b'xP t' qv ntj vt

teZb LvZt

- (K) teZb weei Yx;
- (L) e'vsK G'vKvD>U _vKtj wKsev e'vsK m'j LvZ Avq _vKtj e'vsK weei Yx ev e'vsK m'wU'ct'KU
- (M) R'xeb exgvi w'c'g'qvg `vex Kiv ntj w'c'g'qvg Rgvi i w'kt' i K'w

wbi vcEv Rv'gvbZi m'j LvZt

- (K) e'U ev w'wte'Ávi th eQt'i tKbv nq tm eQt'i e'U ev w'wte'Ávti i K'w;
- (L) m'j Avq _vKtj m'j c'0vbKvix KZ'et'¶i c'Z'qbcT;
- (M) e'vsK ev c'wZ'0wbK, FY w'btq e'U ev w'wte'Ávi tKbv ntq _vKtj F'tYi m'j' i mg'_#b e'vsK m'wU'ct'KU/e'vsK weei Yx ev c'wZ'0wbK
c'Z'qbcT;

Mn m'ú'É LvZt

- (K) evox f'vovi mg'_#b f'vovi P'v'3b'v'g ev f'vovi i w'kt' i K'w;
- (L) t'c'Ši Ki, w'wU K't'c'¶i kb Ki, f'v'g i vR'^c'0v'tbi mg'_#b i w'kt' i K'w;
- (M) e'vsK F'tYi g'va'tg evox tKbv ev w'bg'¶Y Kiv ntq _vKtj F'tYi m'j' i mg'_#b e'vsK m'wU'ct'KU;
- (N) Mn m'ú'É exgvKZ ntj exgvi w'c'g'qvt'gi i w'kt' i K'w|

e'emv ev tckv LvZt

e'emvtqi Avq-e'tqi weei Yx

Askx`vix dv'tgP Avqt

dvrtg® Avq-e`tqi weei Yx

gj abx gpdvrt

(K) `vei m`úwÉ wep`tqi `wj tji Kwc;

(L) Drtm AvqKi Rgv ntj Zvi Pvj vb/tc-AWwfi d`UvKwc;

Ab`vb` Drtmi Avtqi LvZt

(K) j f`vsk LvZ Avq _vKtj wWrfWwU lqvfi t`Uj Kwc ev mwUd`tKU;

(L) m`AqcT ntZ mj Avq _vKtj m`Aq cT fv`vfbvi mgq tbqv mwUd`tKtUi Kwc;

(M) e`vsk mj Avq _vKtj e`vsk weei Yx/mwUd`tKU;

(N) Ab` th tKvb Avtqi Drtmi Rb` c`mswMK KvMRcT;

12| U`Bejvbtj i m`m` c` RvZxq i vR`^tevtW® m`m`MYtK vbtqvM t` qvi weavb c`Z® [Section 11 (3) (i)]t

A_®AvBb, 2009 Gi gva`tg AvqKi Aa`v` k, 1984 Gi Section 11 Gi sub-section (3) Gi clause (i) c`Z`vctbi gva`tg U`vKtmm Avcxj vZ U`Bejvbtj i m`m` c` vbtqvMi c`g kZ® mstkvab niv ntqtQ| bZb weavb Abjvnti RvZxq i vR`^tevtW® m`m` wQtj b A_ev RvZxq i vR`^tevtW® m`m` wntmte Kg®Z A_ev RvZxq i vR`^tevtW® m`m` wntmte Pj wZ `wqZj Kg®Z tKvb Kg®Z®KI U`Bejvbtj i m`m` wntmte vbtqvM c`vb Kiv hvte|

13| wj tji Gt ÷ U e`emvtq vbtqvRZ tKv`úvbx KZ® Rwig n`vstii t`t`T we`gvb Ki nvti i cwieZ® t wj tji Gt ÷ U tKv`úvbx KZ® Rwig wep`tqi D`m`Z g-j abx gpdvrt Dci Drtm Ki KZ®bi weavb m`útk`A_®AvBb, 2009 Gi gva`tg AvqKi Aa`v` k, 1984 Gi Section 53FF Gi KR (b) tZ G gtg`cwi eZ® Avbv ntqtQ th,

K) mwU Ktc®i kb, tcSi mfv l K`vUbtgU tevW®Gj vKvi Rwig wep`tqi t`t`T D`m`Z g-j abx gpdvrt Dci Ki c`vctbi we`gvb nvi (`wj g`j`i Dci 5%) 31 AvMó 2009 chS-er _vKte| 1 tm`P`st 2009 ntZ 5% Gi cwieZ® wj j g-tj`i Dci 2% nvti Ki c`vb Kitz nte|

(L) mwU Ktc®i kb, tcSi mfv l K`vUbtgU tevW®Gj vKvi evBti GK j ¶ UvKvi Dta® A-Kw m`úwÉi t`t`T 31 AvMó 2009 chS-`wj g`j`i Dci 5% nvti Ges 1 tm`P`st 2009 ntZ 5% Gi cwieZ® wj j g-tj`i Dci 1% nvti Ki c`vb Kitz nte|

14| e`w³ tkYxi Ki `vZvi Ki tiqvZi Rb` wevbtqvMi mte®P mxgv cv® j ¶ UvKv ntZ ewotq `k j ¶ UvKv Db®Z Kiv [Section 44 (3)(a)]

A_®AvBb, 2009 Gi gva`tg AvqKi Aa`v` k, 1984 Gi Section 44 G sub-section (3) Gi clause(a) cwieZ®bi gva`tg e`w³ tkYxi Ki `vZvi Ki tiqvZi Rb` wevbtqvMi mxgv cv® j ¶ UvKv ntZ ewotq `k j ¶ UvKv Db®Z Kiv ntqtQ| dtj GKRB Ki `vZv Zui tgvU Avtqi 25% A_ev 10(`k) j ¶ UvKv G `wji gta` th Askw Kg tmB AstKi Dci 10% nvti AvqKi tiqvZ jvf Kiteb|

15| Drtm AvqKi msM®/ Av`vtqi weavb c`Z® Kti AvqKi Aa`v` k, 1984 tZ bZb Section 62A mwbtect

A_®AvBb 2009, Gi gva`tg AvqKi Aa`v` k, 1984 tZ Section 62A msthvRb Kiv ntqtQ| Drtm AvqKi msM®/ Av`vtqi c`wZ l nvi m`úwKZ Z` mg® GKt` mwbtect Kti Ki KZ®Kvix KZ®t`¶i Rb` mnRteva` Kivi j t`¶ AvqKi Aa`v` tk GKw bZb mwWDj wntmte

Aóg wmwDj msthvRb Kivi Rb` AvqKi Aa`v`k Section 62A msthvRb Kiv n`q`Q| Zte Aóg wmwDj Drtm Ki KZ` msµvš-
 w`l`q` t`Kvb c`k`D`Z n`j t`m`q`i` AvqKi Aa`v`k, 1984 Gi mBg Aa`vq Abmi Yxq n`l` qvi w`avb ivLv n`q`Q|

16| Drtm Ki KZ`bi LvZmgñ Ges c`hvR` Kti i nvi

AvqKi Aa`v`k 1984 Gi aviv-62A Abhvqx The Eight Schedule tgvZvteK Avtqi Dc c`q` Ki Drtm n`Z
 KZ`bi gva`tg ev AwMg c`v`bi gva`tg cwitkva Kiv hvq| Drm n`Z Ki KZ`bi LvZ, t`j`v` Kti i nvi mn wbtgæiv n`j` t`

µwgK bs	Drm n`Z Ki KZ`bi LvZ	Kti i nvi
1	teZbw` LvZi Avl Zvq tkYxe× Avq (aviv-50)	(K) Ki`vZvi msµk`erm`i c`w`j` Z tgvU Avtqi Dci Herm`i c`hvR` Ki nvi Abhvqx c`q` Kti i Mo nvti (L) evsj v`k x bq Ggb Anbevmt` i t`q`i` 25%
2	evsj v`k e`vsK w`t`j` i mwK g`j` i evU t`_t`K Avq (aviv-50A)	(K) c`c`K e`w` ³ Ki`vZv n`j` 25% nvti (L) c`c`K t`Kv`úvbx n`j` Ki nvi 27.5% ev 35% ev 37.5% ev 45% (th t`q`i` th nvi c`hvR`)
3	mwKDwi w`ji m`y` LvZi Avl Zvq tkYxe× Avq (aviv-51)	c`c`K e`w` ³ Ki nvi ev t`Kv`úvbx Ki`vZv w`te`k`i` 10% nvti
4	w`Kv`vi l`mieivnKvi x` i cwitkva (aviv-52/wewa-16)	(K) 1,00,000/- UvKvi Awak bv n`j` - 0% (L) 1,00,000/- UvKvi Awak w`Kšy- 5,00,000/- UvKvi Awak b`n-1% (M) 5,00,000/- UvKvi Awak w`Kšy- 15,00,000/- UvKvi Awak b`n-2.5% (N) 15,00,000/- UvKvi Awak w`Kšy- 25,00,000/- UvKvi Awak b`n-3.5% (O) cwitk`i` i cwigvY 25,00,000/- UvKvi Awak n`j` -4%
5	BtUwUs Kvgkb/wkucs GtRwY Kvgkb (aviv-52/wewa-17)	(K) BbUwUs Kvgk`bi Dci 3.5% nvti (L) wkucs GtRwY Kvgk`bi Dci 5% nvti
6	tckv ev Kwimwi tmev c`v`bi wd (aviv-50A)	(K) Wv`vi t` i tmev c`v`bi wd Gi Dci 10% nvti (L) iq`vj` w`mn c`w` ³ MZ wd Gi Dci 10% nvti (M) w`Avcbx ms`vi t`q`i`µ c`q` Kvgk`bi Dci Ges Ab`vb` c`q` tckvMZ wd Gi Dci 10% nvti

7	w÷wFwWi s GtRwY I wmwKI wi uJ mwvFmK c0` q wd (avi v-50AA)	7.5% nvti
8	wm GÛ Gd GtRwYtK c0` q wd (avi v-50AAA)	7.5% nvti
9	wmMvti U Drcv` bKvi xi wBKU t_tK wmMvti U Drcv` tbi Rb` e`vU ti vtj i gTj`i Dci (avi v-52B)	6% nvti
10	mi Kvi KZK uKq` Lj m`uW`Ei eve` c0` q qWZciY (avi v-52C)	2% nvti
11	mÂqcti i Gi Dci mÿ (avi v-52D)	10% nvti (Ae`vnuZ c0B mxgvi DtaYF Dci)
12	BtUi fvUv cwi Pvj bv (avi v-52F)	(K) GK tmKkb Drcv` b qJgZv m`ubæ BU fvUvi Rb` 10,000/- UvKv (L) t`o tmKkb Drcv` b qJgZv m`ubæ BU fvUvi Rb` 12,000/- UvKv (M) `B tmKkb Drcv` b qJgZv m`ubæ BU fvUvi Rb` 18,000/- UvKv
13	FYcti i (Gj wm) KwgkY (avi v-52I)	5% nvti
14	tUW j vBtmY Bmj ev bevqb (avi v-52K)	c0Z`K tUW j vBtmYi Rb` 500/NUvKv
15	Uwio wd (avi v-52L)	10% nvti
16	tdBU di l qvi Wwi GtRwY Kwgkb (avi v-52M)	7.5% nvti
17	ti>Uvj cvl qvi µq eve` (avi v-52N)	evsj vt` k we`yr Dbqb tevWqti>Uvj cvl qvi µq eve` A_`cwi tkvtai mgq evsj vt` tk Kvhtet` mgq t_tK AbwaK 3 ermi mgTqj Rb` 4% nvti
18	WwqgÛ KwUs BÛw÷tZ KgPZ wet` kx tUKwbnkqvb (avi v- 52 O)	5%
19	Avg` wvKvi K Ges i BvnbKvi K KZK cY` Avg` wvb l i Bvnb LvZ (_vi v-53/weta 17A)	(K) Avg` `vbx gTj`i Dci 3% nvti (L) i Bvbx i tTtI Drtm Ki KZK c0hvR` bq
20	Mn m`uW`E (avi v-53A/weta 17B)	(K) gwmK fvovi cwi gvY 20,000/- UvKvi AwaK bv ntj - kb` (L) gwmK fvovi cwi gvY 20,000/- UvKvi AwaK wKšy40,000/- UvKvi AwaK bv ntj - 3% (M) gwmK fvovi cwi gvY 40,000/- UvKvi AwaK ntj -5%
21	tKvb wbevnx KZK Rvnr e`emv (avi v-53AA)	5% nvti 3% nvti (evsj vt` kx cZvKvevnx Rvnr KZK wet` tk tmev c0 vb Kti wet` tk c0B Ges mi Kvi x P`vtbtj AvbxZ tdBU PvtRP Dci)

22	Rbkw ³ i Bvbx i mwf ³ PVR ³ (avi v-53B)	10% nv ³
23	wbUl q ³ vi I t ³ fb Mvtg ³ Um i Bwlb (avi v-53BB)	tgvU i Bvbx g ³ ij ³ i 0.25% nv ³
24	t ³ kqvi evRv ³ ti i m ³ m ³ (avi v-53BBB)	÷ K GKt ³ PÄ m ³ m ³ KZ ³ t ³ kqvi , wWteÄvi , wqDPqvj dvÜ, eÜ ev wmwKDwi wJR BZ ³ w ³ µq-wem ³ tqi tgvU g ³ ij ³ i Dci 0.025% nv ³
25	wbUl q ³ vi I t ³ fb Mvtg ³ Um evt ³ Ab ³ vb ³ i Bwlb (avi v-53BBBB)	tgvU i Bvbx g ³ ij ³ i 0.25% nv ³
26	mi Kvix wbj vtg ³ `ë ³ w ³ wem ³ q ev m ³ úw ³ É wem ³ q (avi v-53C) (wewa- 17D)	5% nv ³
27	Awbevmxi K ³ wi qvi e ³ emv (avi v-53CC)	mwf ³ PvtR ³ Dci 7.5% nv ³
28	Awf ³ tbZv Ges Awf ³ tb ³ x ³ t ³ K cÜ É A ³ (avi v-53D) (wewa 17E)	7.5% nv ³
29	Kwgkb, wWmKvD ³ U ev wdm (avi v-53E)	7.5% nv ³
30	wet ³ kx t ³ µZvi G ³ tR ³ U (avi v-53EE)	4% nv ³
31	mÄqx AvgvbZ ev ³ vqx Avgvb ³ t ³ Zi m ³ (avi v-53F)	10% nv ³
32	wi t ³ qj G ³ t ³ U Ges f ³ wg Db ³ q ³ bKvixi e ³ emv (avi v-53FF)	(K) t ³ Kvb wewi s ev GcvU ³ g ³ t ³ Ui t ³ q ³ t ³ cÜZ eM ³ qUv ³ ti i Rb ³ 250- UvKv (L) wmwU K ³ t ³ c ³ q ³ i kb, t ³ c ³ Si mfv ev K ³ vUg ³ vU tev ³ W ³ Af ³ š ³ ti Aew ³ -Z f ³ wg t ³ q ³ t ³ 31 tk AvM÷ 2009 ch ³ š-mgtq m ³ úw ³ Z ³ wj t ³ ti i Pw ³ KZ g ³ ij ³ i Dci 5% Ges 1j v tm ³ t ³ P ³ at 2009 t ³ -t ³ K 2% nv ³ (M)) wmwU K ³ t ³ c ³ q ³ i kb, t ³ c ³ Si mfv ev K ³ vUg ³ vU tev ³ W ³ ewnti Aew ³ -Z f ³ wgi t ³ q ³ t ³ G nvi 1j v tm ³ t ³ P ³ at 2009 t ³ -t ³ K 1% nv ³
33	exgv Kwgkb (avi v-53G)	cÜ q Kwgkt ³ bi Dci 3% nv ³
34	mvavi Y exgv tKv ³ úvbx i mv ³ t ³ f ³ vi (avi v-53GG)	7.5% nv ³
35	m ³ úw ³ É n ³ -vš ³ t ³ (avi v-53H)	(K) wmwU K ³ t ³ c ³ q ³ i kb, t ³ c ³ Si mfv ev K ³ vUg ³ vU tev ³ W ³ Af ³ š ³ ti Aew ³ -Z m ³ úw ³ Éi t ³ q ³ t ³ 31 tk AvM÷ 2009 ch ³ š-wj j g ³ ij ³ i Dci 5% nv ³ Ges 1j v tm ³ t ³ P ³ at 2009 t ³ -t ³ K 2% nv ³ (L)) wmwU K ³ t ³ c ³ q ³ i kb, t ³ c ³ Si mfv ev K ³ vUg ³ vU tev ³ W ³ evB ³ ti Aew ³ -Z m ³ úw ³ Éi t ³ q ³ t ³ 1 j v tm ³ t ³ P ³ at , 2009 1% nv ³
36	t ³ cv÷ Awdm I e ³ vsK mÄq wmwv ³ tei m ³ (avi v-53I)	10% nv ³ (1,50,000/- UvKvi D ³ ta ³ Y ³ n ³ t ³)

37	Lwuj Rnig ev c`U ev hšcwZi frov gj` (avi - 53J/wewa 17BB)	(K) gwmK frovi cwi gvY 15,000/- UvKv ch\$-0% (L) gwmK frovi cwi gvY 15,001/-UvKv t_†K 30,000/- UvKv ch\$-3% (M) gwmK frovi cwi gvY 30,000 UvKvi D†a`5 %
38	msev` cĀ, mvgwqKx ev temi Kvi x tUwj wfkb P`v†b†j cĀwvi Z weÁvcb wej (avi v-53K)	3% nv†i
39	j f`vsk (avi v-54)	(K) GKRb Ambevmx evsj v†` k e`wZZ- 1. †kqvi tnvŪvi †Kv`úvbx n†j H †Kv`úvbx i †††Ā cĀhvR` nv†i 2. †Kv`úvbx Qvov †Kvb e`w³ hw` †kqvi tnvì vi nb Z†e m†eP† nv†i (L) GKRb wbevmx ev Ambevmx evsj v†` kxi †††Ā - 1. †kqvi tnvì vi †Kv`úvbx n†j H †Kv`úvbx i †††Ā cĀhvR` nv†i 2. †Kv`úvbx Qvov †Kvb e`w³ hw` †kqvi tnvì vi nb n†e 10% nv†i
40	j Uvi x (avi v-55)	20% nv†i
41	Ambevmx e`w³ i Avq (avi v 56)	25% nv†i

17| AvqKi wi Uvb` wL†j i †††Ā AvqKi Aa`v†` k, 1984 †Z **Section 74** Gi Ki cwi †kvtai †††Ā †K we`Z Kivi j †††Ā **Section 74** m††kvb†

AvqKi Aa`v†` k, 1984 Gi 74 avivi we`gwb weavb Abhvqx 75 avivi Aax†b AvqKi wi UvY` wL†j i †††Ā wi Uv†Y`cĀwK`Z Av†qi weci†Z cĀ` q Ki cwi †kvtai weavb wQj | A_`AvBb, 2009 Gi gra`†g AvqKi Aa`v†` k, 1984 Gi Section 74 m††kvb† K†i Section 75, 77,78, 89(2), 91(3) I 93(1) avivq wi UvY` wL†j i †††Ā AvqKi wi Uv†Y`cĀwK`Z Av†qi weci†Z Section 74 avivq cĀ` q Ki cwi †kvtai weavb Kiv n†q†Q|

18| AvqKi Aa`v†` †ki **Section 82C** m††kvb† t

(K) A_`AvBb, 2009 Gi gra`†g AvqKi Aa`v†` k, 1984 Gi Section 53DD Gi weavb Abhvqx i Bvbx i †††Ā mi Kvi cĀ` Ē K`vk mvevmwWi Dci Dr†m Ki KZ†bi weavb ewZj Kivq AvqKi Aa`v†` k, 1984 Gi Section 82C Gi sub-section (2) Gi clause (1g) we†j vc Kiv n†q†Q|

(L) A_`AvBb, 2009 Gi gra`†g AvqKi Aa`v†` k, 1984 Gi Section 53BB †Z wKQyAvB†Ug Ašf` Kivq Zvi h_vh_ cĀ`qv†Mi Rb` AvqKi Aa`v†` k, 1984 Gi Section 82C Gi sub-section (2) †Z bZb clause (n) m††hvRb Kiv n†q†Q|

(M) AvqKi Aa`v†` k, 1984 †Z bZb m††hwRZ Section 52O †Z WvqgŪ KwUs w†††† w††qwmRZ we†` kx tUwKubw†qv†† i teZb Av†qi Dci Dr†m KwZ` Ki †K P-ovš-Ki`vq w††m†e MY` Kivq AvqKi Aa`v†` k, 1984 Gi Section 82C Gi sub-section (2) †Z clause(o) m††hvRb Kiv n†q†Q|

(N) AvqKi Aa`v`k, 1984 Gi Section 82C Gi sub-section (4) G "Section 53BB" Ges "Section 52O" kã Ges msl`v`_tj v msthvRb Kiv ntqtQ| dtj AvqKi Aa`v`k, 1984 Gi Section 53BB Ges Section 52O Abhvxq KuzZ Ki Povš-Ki`vq wntmte wetePZ nte|

19| AvqKi Aa`v`k, 1984 Gi Section 93 Gi mstkvabt

A_`AvBb, 2009 Gi gva`tg AvqKi Aa`v`k, 1984 tZ Section 121A cewZ nI qvq AvqKi Aa`v`k, 1984 Gi Section 93 Gi sub-section (3) Gi clause (b) Gi tcfvBtmvZ "sections 120, 156 or 159" Gi cwietZ`sections 120, 121A, 156 or 159` cãZ`vcb Kiv ntqtQ|

20| AvqKi Aa`v`k, 1984 Gi Section 94 Gi mstkvabt

A_`AvBb, 2009 Gi gva`tg AvqKi Aa`v`k, 1984 Gi Section 121A cewZ nI qvq Section 94 Gi sub-section (3) tZ "sections 120, 156, 159, 161 or 162` Gi cwietZ`sections 120, 121A, 156, 159, 161 or 162` cãZ`vcb Kiv ntqtQ| G Qrov D³ avivi Explanation I | Explanation II G -I Abjfc cwietZ` Avbv ntqtQ|

21| AvqKi Aa`v`k, 1984 tZ bZb Section 121A mibtekt

A_`Aa`v`k, 2007 Gi gva`tg Ki Kugkbvti i wifkbyj qgZv m`umKZ aviwU A_` AvqKi Aa`v`k, 1984 Gi Section 121 aviv wetjvc Kiv ntqtQ| | A_`AvBb 2009, Gi gva`tg AvqKi Aa`v`k, 1984 tZ Ki Kugkbvti i wifkbyj qgZv m`umKZ bZb Section 121A mibtekt Kiv ntqtQ| wejß Section 121 Gi mvt_ bZb Section 121A Gi GKwU RvqMvq cv`R` i tqtQ| bZb Section 121A Abhvxq Ki`vZvi Avte` tbi 60 w` tbi gta` Ki Kugkbvi hw` wifD Avte` tbi Dci wmvš-c0 vtb e`_`nb, Zte Ki`vZvi cãZ` relief gAj Kiv ntqtQ etj wetePZ nte| BtZvc`e`GB mgqmxgv wQj 30w` b|

22| Avcxj vZ KZ`q KZR Avcxj Avte` b w`umEi mgqmxgv cwietZ`

Kti **Section 156** mstkvabt

A_`AvBb, 2009 Gi gva`tg AvqKi Aa`v`k, 1984 Gi Section 156 mstkvab Kti Avcxj vZ KZ`q KZR Avcxj Avte` b w`umEi mgq mxgv ewx Kti 150 w` b Kiv ntqtQ| BtZvc`e`G mgq mxgv wQj 90 w` b|

23| Annual Value Gi Mn-m`umEi msÁvi cwiva ewioq Mn-m`umEi ntZ Avq wibifcYi tqtT dmbPvi, wdlUsm, wdkPvi m BZ`w` tK Mn-m`umEi msÁvi Ašf` Kivi wearb cãZ` [Section 2(3) Ges Section 24] t

A_`AvBb, 2009 Gi gva`tg AvqKi Aa`v`k, 1984 Gi section 2 Gi clause (3) Gi sub-clause (a) Gi AvBtUg (i) Gi tqtT we`Z Kti Mn-m`umEi ntZ Avq wibifcYi tqtT dmbPvi, wdlUsm, wdkPvi m BZ`w` fiov c0 vb eve` c0B AvqtK Mn-m`umEi ntZ D`mZ Avtqi Ašf` Kivi wearb cãZ` Kiv ntqtQ| G Dt`"tk" section 24 Gi sub-section(1) G c0qvRbxq mstkvabx Avbv ntqtQ|

24 | U`Bepvtj Avcxj `vtqti i ceRZ`wntmte Ki cwitkvtai nvi cwietZ` [Section 158(2)] t

A_`AvBb 2009, Gi gva`tg AvqKi Aa`v`k, 1984 Gi Section 158 Gi sub-section (2) tZ "ten percent" Gi cwietZ`"five percent" mibtekt Kiv ntqtQ| Gi dtj U`Bepvtj gvqv `vtqti i tqtT Avcxj vZ hMf Ki Kugkbvi A_`ev Ki Kugkbvi (Avcxj) Gi Avt` tki wfvE`Z wbañi Z Ki Ges Section 74 Abhvxq c0`q Kti i cv`R`KZ AstKi 5% cwitkva Kitz nte| c-`e`G nvi wQj 10%|

Gm,Avi ,I bs 188-AvBb/AvqKi/2009, Zwi L 1 Rj vB 2009 Gi gva`tg c0BtFU cvl qvi tRbvti kb tKv=uvbxtK we`jr Drcv`tbi wecixtZ c0 E Ki Ae`vnuZi mjeav c0Bi t`tt Ab`vb` ktZP mt½ 0Rp 2012 Gi gta` ewYwR`K Drcv`b`i` i0 kZ`Avtivc Kiv ntqt0 A_`r c0BtFU cvl qvi tRbvti kb tKv=uvbxtK Ki Ae`vnuZ mjeav tctZ ntj Rp 2012 Gi gta` ewYwR`K Drcv`b`i` Ki tZ nte| BtZvc`e`Rvi xKZ G m=umKZ Gm,Avi ,I emvZj Kiv ntqt0|

(P) Avg`vbx ch`q AvqKi msMh m=umKZ **Income-tax Rules, 1984** Gi 17A c0Z`vcbt Gm,Avi ,I bs 189-AvBb/AvqKi/ 2009, Zwi L 1 Rj vB, 2009 wL`vã Gi gva`tg AvqKi wewa, 1984 Gi wewa 17A Gi cwi etZ`bZb wewa 17A c0Z`vcb Kiv ntqt0| Gi gva`tg Avg`vbx ch`q weifboc`Y`i Rb` c0hvR` GBPGm tKvW mstkvab, msthvRb I cwi gvRbceR tm`tj v µgvbmvvti mvrvtbv ntqt0|

33| AvqKi AvBtb wK ai tbi Avq wntmte AvbtZ nte A_v` Avtqi LvZmgñ:

AvqKi Aa`vt` tki aviv -20 tgvZvteK AvqKi avth` Rb` Ges tgvU Avq wY`q Rb` mKj Avq`K wbtg`ewY`Z LvZ wef`3 Kti wntme Ki tZ nte, h_v:

- (K) teZb
- (L) wmwKDwi wJi Dci mj
- (M) Mñ m=umE` ntZ Avq|
- (N) Kw Avq |
- (O) e`emv ev tckv ntZ Avq|
- (P) gj`abx Avq|
- (Q) Ab`vb` Dm` ntZ Avq|

(K) teZb t`tk c0B Avq

(1) AvqKi Aa`vt` tki aviv-21 tgvZvteK tKvb Avq erm`ti Ki`vZv ev Gtmnx KZ`R wbtqM KZ`R wBKU ntZ c0c` teZb, wbtqMKvix A_ev Zvi c`q ntZ m=uy`Avq erm`ti Rb` msuk`-Ki`vZvK c0 E teZb hw` Zv cwi tkwaZ nq ev AMg`l nq, wbtqMKZ`P`KZ`R ev Zvi c`q Avq erm`ti Ki`vZvK c0 E ev Abt`gw` Z etKqv teZb hw` ZvtZ ce`Zx`erm`ti i AvqKi avh`Kiv bv ntq`_vtK Zv Ki`vZvi teZb LvZi Avl Zvq Avq wntmte wPw`Z KtI MYbv Ki tZ nte|

(2) tKvb Avq erm`ti i Avq Ki`vZv etKqv ev AMg` thfvte c0B ntqt0b, tm cwi gvY Avq hw` tKvb Avq erm`ti i tgvU Avtqi A`f`3 Kiv ntq`_vtK, Zte Zv ci eZ`P`tKvb erm`ti Zvi Avtqi mt½ thvM nte bv|

(3) gj` teZb, Drme fvZv, cwi Pvi K fvZv, m`ybx fvZv, I fvi UvBg fvZv, `xKZ fivel` Znnetj wbtqMKZ`P`KZ`R c0 E Pw`v, weifboc` cvi KBwRUm (mjeav), wetkl teZb, gnvN`fvZv, QjU fvZv teZbLvZi Ki thvM` Avq| aviv- 45 Abjvqx cvi KBwRU ej tZ wK e`svq

(K) th tKvb cKvi A_`w` c0vb hv wbtqMKvix KZ`R KgPvi xtK bMt` A_ev Ab`fvte c0vb Kiv nq| Zte Gi gta` gj` teZtbi Drme tevbvm, Drme tevbvm m=umKZ` Avq eQti i tNwv Z gbvdi kZKiv 10 fvM AvZµg KvR eve` c0 E A_`e`wvZti tK ; Ges

(L) gAj`xKZ fivel` Znnej , Abt`gw` Z Aemi Znnej , Abt`gw` Z cwi tZwv K Znnetj Ges Abt`gw` Z AvZeq`vZv Znnetj `vb e`ZxZ, wbtqM KZ`P`KZ`R KgPvi xtK c0 E th tKvb cKvi mjeav-hv A`_`i fcv`šwv Z tnvK ev bv tnvK Ges Zv th bvtgB tnvK|

(L) wmwKDwi wJi Dci mj LvZ Avq

AvhKi Aa`vt` tki aviv-22 tgvZvteK mi Kvi KZ`R BmjKZ eU ev wmwKDwi wJR (thgb wJ G0wU eU, b`vkbvj Bbt`f`÷ tgvU eU BZ`w`) Ges wvteAvi ntZ AvRZ` mj G LvZi Avq wntmte wetePbv Ki tZ nte| GB wmwKDwi wJR ev wvteAvi tKvvi Rb` e`vsK t`tk FY tbqv ntj F`Yi mj wmwKDwi wJR ntZ AvRZ` mj Avq t`tk LiP wntmte ev` t`qv hvte (aviv-23) | GKRb e`w`3 Ki`vZvi t`tt wvteAvi mj 20,000/- UvKv ch`S-Ges mi Kvi x wmwKDwi wJt`Ri mj 5,000/- UvKv ch`S-Ki gP` nte| Zte Dfq LvZ t`tk mj Avq`vKtj GB Ki gP`3 i mjeav mteP` 20,000/- UvKvi tekx ntZ cvi te bv|

(M) Mñ m=umE` ntZ Avq LvZ Ki

AvqKi Aa`v`tki aviv-24 tgvZvteK Ki`vZvK Zvi gvwj Kvbvrbx `vj vb tKvV I Rvgi ewl R g`ij`I Dci Mn m`u`E nZ Avq LvZ Ki c`vb nte| Zte G ifcm`u`E wBR`^e`emv ev tckvi Rb` e`euZ n`q _v`K Ges D³ e`emv ev tckv t`_tK c`B Avtqi Dci Aa`v`tki AvtI Zvq Ki c`vb Kiv n`q _v`K, tm`I`I D³ Astki Rb` GB LvZ tKvb Ki c`vbthvM` nte bv |

av hvK tgrt Av`aj Kv`ti i GKwU Pvi Zj v AvevmK evox itq`Q| H evoxi bxPZj vq wZvb mcwi evti emevm Kti b| wZvb evKx wZbWU Zj v AvevmK e`envti i Rb` frov w` t`q`Qb, c`WZwU Zj vi gvmK frov 12,000/- UvKv| GeQi wZvb tcSi Ki eve` 16,000/ UvKv, fvgi LvRbv eve` 900/- UvKv Ges Mn wbgv` F`Yi mj` eve` 22,000/- UvKv cwi tkva Kti`Qb| Rbve Av`aj Kv`ti i Mn-m`u`E nZ Avtqi wnmve wbtge t`qv nj t

gvmK frov 12,000/- X 3wU Zj v X 12	=4,32,000/-
ev` t Abtgv` bthvM` LiP	
1. tgi`gZ e`q (frovi 25%)	1,08,000/-
2. tcSi Ki	16,000/-
3. fvgi LvR`^	9,00/-
4. Mn wbgv` F`Yi mj`	22,000/-
	=1,46,900/-
Mn-m`u`E t`_tK bxU Avq	= 2,85,100/-

AZGe Mn m`u`E t`_tK bxU Avq 2,85,100/- wntmte Ki c`vb Kitz nte|

(N) KwI Avq Ges wetqvRb mgn

AvqKi Aa`v`k 1984 Gi aviv-26 Abhvx KwI LvZ Avq wbi`cY Kitz nq| th mKj Ki`vZvi KwI Qrov Avi tKvb Avq tbB tm mKj Ki`vZvi Ki gy` Avtqi mvari b mxgvi AwZwi³ Avi I 50,000/- UvKv chS-Kigy` _vKte A_v` (165,00+50,000) = 2,15,000/- UvKv chS-Avtqi Rb` tKvb AvqKi cwi tkva Kitz nte bv | g`nj v Ki`vZv, 65 ermi ev Z`p`eqtmi Ki`vZvi hw` KwI Qrov Avi tKvb Avq bv _v`K Zv` I Ki gy` Avtqi mxgv nte (1,80,000 + 50,000) = 2,30,000/- UvKv, c`ZeUx Ki`vZvi hw` KwI Qrov Avi tKvb Avq bv _v`K Zv` i Ki gy` Avtqi mxgv nte (2,00,000 + 50,000) = 2,50,000/- UvKv|

(O) e`emv ev tckv nZ Avq

AvqKi Aa`v`k 1984 Gi aviv-24 Abhvx e`emv ev tckv nZ Avq nj wbgv`c:

01. tKvb e`emv ev tckv AvR` ev Ab`gZ j vf I Avq;
02. th tKvb ewYwR`K ev tckvMZ ev Gifc msN ev G ai`Yi Ab` tKvb msN t`_tK Avq;
03. tckv cwi Pj bvi gva`tg ev e`emv nZ D`m`Z th tKvb mjeav ev c`vi KBwRU;
04. e`emvqK `vq I mjeavi g`ij`i cwi gvY A_`
05. **19 (16) Ges 19 (18)** avivq D`j w`Z AwZwi³ Avq;
06. **19 (20)** avivq D`j w`Z w`m`q Kvh`rg c`B A_`
07. **10 (23)** avivq Aaxtb c`B Avq;
08. th tKvb exgv e`emv nZ j ve ev gv`dv;
09. tc`Uw`j qvg (c`KvZK M`vmmn) c`v_`Abm`Uvb I Drcv` b t`_tK j vf I gv`dv|

e`emv ev tckvMZ Avq nZ wetqvRbmgm

AvqKi Aa`v`k 1984 Gi aviv-29 tgvZvteK e`emv ev tckv nZ Avq LvZ Avq wbar`F`Yi mgq wbtg` w`l qmgn wetqvRbthvM` ev ev`thvM` wntmte wet`Pbv Kiv hv`et

01. th `v`b e`emv ev tckv cwi Pj bv Kiv nq Zvi Rb` c`E frov;
02. e`emv ev tckv cwi Pj bvi Rb` frovKZ tgi`gZ LiP;
03. e`emv ev tckvi Rb` MnX gj`atbi Dci c`E mj` ev Bmj vgx ki xqv tgvZvteK cwi Pwj Z e`vstki t`I`I j v`fi Ask;
04. tKvb e`w` hw` j vf-`Iw`zi Askx`vi gj`K wnmvte cwi Pj bvKvi x A_ev, Bmj vgx ki xqv`hvx gv`dv e`UbbmZ`Z cwi Pwj Z tKvb e`vstki m`nZ w`t`w`RU cwi Pj bv Kti _v`Kb, Zte D³ e`w`tK H m`I tKvb A_`cwi tkva ev c`vb Kiv n`j tm cwi gvY A_`
05. mi Kvi KZ` w`tkI D`I k` c`i`Yi Rb` Aw_`R` c`Z`ob KZ` tgvU Avtqi AbwaK kZKiv` kfvM w`tkI wI Rv`f`v`v`S`wI Z n`j tm cwi gvY A_`| G wI Rv`f`v`v`U`i mgw` c`Z`v`v`bi cwi tkvaZ tkqvi gj`atbi AwZwi³ nZ cvi te bv ;

06. e'emv ev tckvi Dfł k" e'eüz evox, hšcwZ, vcbv ev AvmevecŦPj wZ tgi vgtZi Rb" e'wqZ A_

07. e'emv ev tckvi Dfł k" m'úY ev Avsıkk e'eüz vj vb, hšcwZ, vcbv ev AvmevecŦ, óK ev tóvti R ŦwZ, a'ym ev Ŧq-ŦwZi wi i'x wbi včv exgv eve cwi k'kwaZ wčgqvtgi m'úY ev AvbčwZK nvti A_

08. e'emv ev Dfł k" e'eüz Ki vZvi wR m'úW, vj vb, hšcwZ, vcbv AvmevecŦ i AePq BZ w' w'et q ZZXq Zdmxj Abjvfi Abfgw Z nvte A_

09. ZZXq Zdmxj i Aóg AbŦQ` Abjvfi w'ekl AePq fvZvfvMx c'bvZt Avf'š+x hvŦx cwi enb Kfi Ggb Rvnr gvQ aivi Uj vti i ŦŦŦ, th ermi Rvnr Uj vi k Rbmavfi ŦYi e'envti i Rb" cŦg e'envi Kiv nqtŦQ tmB ermfi D³ Rvnr ev Uj vti i cŦZ Li ŦPi kZKiv w'ek fvM w'ebtqvM m'ear;

10. ŦKvb Avq ermfi Ki vZvi e'emvq Dfł k" e'eüz ŦKvb feb hšcwZ A_ev vcbv a'ym, weae -A_ev emwZj nq tMŦj A_ev Gifc ŦKvb m'úW w'eq ev w'ebgtqi gva'ig v'všw Z nŦj A_ev eva'Zvgj Kfvte AvBbMZ KZŦŦ KZŦ AvMŦb Kiv nŦj A_ev evsj v' k'ki evBti ŦKvb Avq ermfi Zv i Bwb Kiv nŦj, tmŦŦŦ D³ Avq ermfi i Rb" ZZXq Zdmxj i k AbŦQ` Abjvfi AtKŦRv (obsolescence) fvZv cŦvb;

11. Ki vZvi e'emvqK ev tckvi Dfł k" e'eüz th ŦKvb ci, hv e'emvqi ci bq hw Zv gvi v hvq A_ev tmB Dfł k" vqxvte AKŦY nq, ŦŦŦ Abjvfi Ki vZvi w'ku ci w'li cŦZ gj t_Ŧk w'eq Kivi ci ŦKvb gj D'xvi Kiv nŦj Zvi A_ev gvsm n'všfi i gva'ig th A_ cvl qv hvq Zvi cv_Ŧk i mgcwi gvY A_

12. Kiv vZvi e'emv ev tckvi Dfł k" e'eüz Rvgi A_ev Askw'ekl i Rb" cŦ q th ŦKvb cwi gvY fvq Db'qb Ki A_ev LvRbv, v'bxq Ki A_ev t'šfi Ki;

13. ŦKvb Avq ermfi KvR Kivi Rb" KgPvixK tevbm A_ev šix t' qv nŦj thŦŦŦ H cwi gvY A_ g'bv v ev j f'vsk wntmte cŦ q bv nŦj hw Dnv tevbm ev v'ix wntmte cŦ E' bv nq Ges hv³ msMZ Kvi ŦY, Drme tevbm wntmte cŦ vb hv³ m'½MZ G Rb" th-

- (K) Gifc e'emv ev tckvi ŦŦŦ m'avi Y w'bgq;
- (L) H ermfi e'emv ev tckvi j vf , Ges
- (M) KgPvixi PvKixi teZb Ges Ab'vb kZŦ Ašf

14. th cwi gvY FY ev Zvi Askw'ekl Abv vqx wntmte w' i t_Ŧk hvq Ges Avq ermfi Ki vZvi wntmte LvZvq Zv mwZ Kvi fvte Aetj wcz nŦq hvq, hw tmB Avq ermfi ev ceŦZx Avq ermfi H FY ev Zvi Ask w'ekl Ki vZvi Avq w'abŦ ŦYi ŦŦŦ , Ges e'vsıKs ŦKv'v'bx ev j M'e'emvi ŦŦŦ Ki vZvi e'emvi Ask ŦŦŦ Ki vZv KZŦ wntmte KZ D³ Abv vqx A_

15. ŦKvb Avq ermfi Ki vZvi wntmte LvZvq th cwi gvY FY ev Zvi Askw'ekl Abv v'x wntmte Aetj vcb Kiv nqtŦQ w'šyZv m'úY Abv vqx nq b'v w'etePbv Kfi D³ Aetj vcbŦk Abfgv b Kiv bv nq, tmŦŦŦ tm cwi gvY FY ev Zvi Ask w'ekl cieZx Avq ermfi Abv vqx wntmte cŦZxgvb nŦj tmB Avq ermfi Zv ev thvM nte;

16. hLb ŦKvb Avq ermfi Ki vZv Zvi wntmte emtZ th ŦKvb ai ŦYi FY ev Zvi Askw'ekl Abv vqx wntmte Aetj vcb Kfi b Ges Dc-Ki Kwgkbvi G g'g mš nb th D³ FY ev Zvi Askw'ekl c'ŦŦ Avq ermfi i ceŦZx KgctŦŦ Pvi ermi c'ŦŦ Aetj wcz nŦqŦQ, Zvi tmŦŦŦ GB Aa'v' k hv w'KOB v'Kk bv ŦKb, Dc-Ki Kwgkbvi D³ FY ev Dnvi Askw'ekl ŦK c'ŦŦ Avq ermi nŦZ w'eqvR'bi Rb" ev ev t' qvi Rb" Abfgv b w'Z cv'ib, hw G'ŦŦŦ Ki vZv Dc-Ki Kwgkbvi i Gifc Abfgv b Ges Ki vZvi D³ ceŦZx Avq ermfi i tgvU Avq c'bt'vav'Y Ges cŦqvR'bx m'škvab Kfi b Ges tmŦŦŦ hZUKz m' 173 aivi w'arb Abjvfi D³ Avq w'abŦŦYi Rb" H aivi (4) Dcaviq em'Z Pvi ermfi i wntmte Ki ŦZ nte Ges th ermfi Ki w'abŦY Kiv nqtŦQ Zvi Ŧkl nŦZ th Avq ermfi Fb ev Askw'ekl Aetj vcb Kiv nqtŦQ;

17. evsj v' k Kwł e'vsK, Kg'ms v'v e'vsK, I ivRkvx Kwł Db'qb e'vsKmn th ŦKvb em'w'R'K e'vsŦKi AbjvZ w'arb Abjvfi Lvvc FY Ges m' nRbK FY I Zvi m' mn tgvU Abv vqx ŦŦYi kZKiv GK fvM A_ev Ki vZvi wntmte LvZvq DŦj w'Z cŦZc'ŦŦ Abv vqx Ges m' nRbK FY I Zvi mj , GB v' cwi gvb At_Ŧ g'g' thvU Kg nq tmB A_

18. Ki vZv KZŦ cwi Pw'j Z ŦKvb e'emv hv evsj v' k w'Av'w'k M'el Yvq e'envti i Rb" e'wqZ A_ hv gj abx e'q bq;

19. Ki vZv KZŦ cwi Pw'j Z I evsj v' k e'Av'w'k M'el Yvi m'úW e'wqZ gj abx e'q;

20. Ki`vZvi e`emvi mvt_ m`uKZ e`AvbK Mtel Yv ms`v, `wcz ms`v, Gtmmtqkb ev Ab` tKvb cŁZŃv A_ev wektj`vj q, Ktj R, Kwimix`g A_ev Mtel Yvi Rb` Ab` tKvb ms`vK cŁ`q A_
21. Gtmx ev Ki`vZvi KgPvi x` i mjeavt_`wcz wk`vgj K cŁZŃv ev nmcvZvtj i Rb` A_ev wk`i Kvi Lvbi ktgKt` i cŁk`tYi Rb` e`q, hv gj abx cŁk`zi gZ e`q bh;
22. RvZxq ivR`teW`KZK Abtgw` Z evsj vt` kx bvMvi Kt` i cŁk`tYi Rb` MnxZ cŁk`i eve` LiPKZ th tKvb e`q;
23. mi Kvi KZK` u`Yi KZ emvR`K cŁZŃvwa` t`j i m`m` wntmte w`k` ħgtYi Rb` Ki`vZv KZK` e`w`MZ ev gj ab RvZxq LiP e`ZxZ bb`vb` e`q;
24. emvR`K msjMv Aa`vt`k, 1961 (1961 m`bi 45 bs Aa`vt`k) Gi A_`axtb tKvb tiwRŃKZ e`emvq msjMv A_ev GB D`f`k` teW`KZK Abtgw` Z tckvMZ cŁZŃvbi emv`R` m`m` Pv`v eve`;
25. Ki`vZvi e`emv ev tckvi D`f`k` LiPKZ hv tKvb fvt`B gj ab RvZxq LiP bq;

(0) gj abx j vf ntZ Avq

AvqKi Aa`vt`k Gi aviv-31 Abjvqx gj abx j vf-

Abvevmx Ki`vZvi cvej K tKv`ubxi ÷ K ev tkqvi n`vš`i i gva`tg AwRZ tKvb g`p`dv Ges j vfi Dci Ki cŁ`q nte bv, hv` wZwb wR t`k Hifc Ae`n`zi Awkvi x nb|

AvqKi Aa`vt`k Gi aviv-32 Abjvqx gj abx j vf wYq-

(1) gj abx j vf LvZ Avtqi m`u`E n`vš`i i dtj AwRZ gj` wKsev Zvi b`vh` evRvi g`j`, Gi g`a` thw` tenk nq Zv ntZ wbtg` t`f`f` w`q`v`Rb Kt`i gj abx j vf LvZ Avq wYq Ki tZ nte, h_v-

(K) tKvb gj abx m`u`E n`vš`i i Rb` th tKvb cŁk`i e`q;

(L) gj abx m`u` ARB Kivi e`q Ges Zv Dbq`bi Rb` Ab`vb` e`q e`ZxZ th tKvb gj abx e`q;

(M) 23, 29, Ges 34 aviv Avl Zvq ev` thvM` mjeav cvevi t`f`f` mg`n cŁhvR` nte|

(2) gj abx m`u`Ei ARB e`q ej tZ e`svq-

Ki`vZi KZK` m`ti gva`tg AwRZ ntq`0, Zvi cŁKZ ARB, LiP, Dcvi, B`Ovc` Ńviv cŁ`E ev`vb cŁ`i gva`tg A_ev emvZj thvM` ev AemvZj thvM` Ut`-Gi gva`tg cŁB nq A_ev tKv`ubxi w`tj vc mva`bi dtj gj abx m`u`E ev`l`bi gva`tg D`3 m`u`E cŁB nq|

(3) Ki`vZv KZK` n`vš`i Z tKvb gj abx m`u`Ei t`f`f` n`vš`i i w`b Dc-Ki Kwgkbt`i gZvbjvqx Dnvi avh`g`j` Ki`vZv KZK` tNwL Z m`u`Y`g`j` i t`f`q Kgct`f` c`bi kZvsk Kg nq, tm`f`f` cwi`k` h`M`Kwgkbt`i ce`Abtg`b mvt`ct`f` D`3 gj abx m`u`Ew`i b`vh` evRvi gj` w`av`PY Ki tZ nte|

(4) thLv`b Dc-Ki Kwgkbvi AwfgZ cŁvb Kt`i b th, Ki`vZv KZK` n`vš`i Zwi`tL tKvb gj abx m`u`Ei b`vh` evRvi gj` Ki`vZv KZK` tNwL Z g`j` i t`f`q cŁP`k kZvsk ev Zvi t`f`q Kg Zte tm`f`f` mi Kvi w`av`f` Z w`b`tg D`3 m`u`E m`q Kiv Rb` cŁ`ve w` tZ cvi`teb|

(5) thLv`b gj abx m`u`E n`vš`i ntZ gj abx j vf AwRZ nq, Zv hv` n`vš`i Zwi`tLi Ae`emvZ c`e`Ki`vZv Zwi` e`emv ev tckvi D`f`k` bZb tKvb gj abx m`u`E m`q Kt`i _vt`Kb, ZLb gj abx Avq`K n`vš`i Z erm`ti i Avq wntmte t` Lv`bvi cwi`et`Z`hv` Ki`vZv Ki w`av`f`tYi c`e`q`w`LZ fvt`e B`Ov e`3 Kt`i b, Dcavi vi wbtg` w`av`b Abjv`ti w`e`P`b Kt`i b, thgb-

(K) gj abx Avtqi cwi`gvY hv` bZb m`u`Ei ARB e`q Atc`f`v Awk nq Zte gj abx Avtqi cwi`gvY Ges bZb m`u`Ei ARB e`q`i g`a` cv`R` Abjv`ti Avq erm`ti Avq wntmte MY` Kiv nte Ges ZZxq Zdmxj Abjv`ti tKvb mjeav bZb m`u`Ei MYbv Kivi t`f`f` A_ev n`vš`i i dtj hv` tKvb gj abx Avq AwRZ nq Zte, t`f`f` w`k`t`l, D`3 ARB e`q ev wj wLZ g`j` k`b` nte, Ges

(L) gj abx Avtqi cwi`gvY hv` bZb m`u`Ei ARB e`q`i mgvb ev Kg nq Zte aviv-31 Gi Avl Zvq gj abx Avq avh`Kiv hvte bv Ges ZZxq Zdmxj Abjv`ti tKvb bZb m`u`Ei ev` thvM` mjeav w`av`f`tYi t`f`f` A_ev 19 (16) aviv Abjv`ti tKvb Avq wYq`i t`f`f` A_ev n`vš`i i dtj tKvb gj abx Avq AwRZ ntj Dnvi ARB e`q ev wj wLZ g`j` t`K, thLv`b hv cŁhvR`, gj abx Avq Ńviv nwm Kiv nte|

(P) Ab`vb` Drm ntZ Avqmg`

AvqKi Aa`vt`k, 1984 Gi 33 aviv Abjvqx teZb, w`i`vc`Ev Rvgvbt`zi Dci m`j, Mj m`u`Ei Avq, KwL Avq, e`emv ev tckvi Avq, gj abx j vf G Kqil Avtqi LvZ Ovov Ab` hveZxq Avq Ab`vb` m`f`i Avq wntmte w`et`w`PZ nte| e`vst`K Mw`OZ UvKvi Dci m`j, j f`vsk, j Uvix, tkqvi m`q`-m`q` t`_K cvl qv g`p`dv, hšc`w`Z fivov w` t`q Avq, e`3Zv ev tj Lvi m`q`v`b BZ`w` Ab`vb` m`f`i Avtqi Kt`q`KwL D`vni Y| e`vsk m`j ev j f`vsk Avq t`_K

Dr tm tKtU i vLv AvqKi Ki`vZvi Rb` AwMöj cwi tkmaZ Ki wntmte wetePZ nte hv AvqKi gvgj v wbuÉ chvq mō Ki `vexi weci xZ mgšq Kiv hrte|

34| Ki AeKvk

(K) wkí cÖZövtbi Ki AeKvk

wefbwaifYi wkí cÖZövtbi Rb` weifbokZmvtct¶ | weifbotgqv` Ki AeKvk cvl qvi mjeav we`gvb AvtQ| AvqKi Aa`vt` k 1984 Gi aviv 45, 46, 46A I 46B tZ G`uj vi we`wi Z eYöb t` hv AvtQ| wbañi Z kZc:Ymvtct¶ | wbañi Z mg tqi gta` Ki AeKvk mjeav cvl qvi Avte`b RvvtZ nq| Ki AeKvk mjeav mel tq wÜvš-cövtb Rb` RvZxq i vR`^teW¶K wbu` ó mgq teta t` qv AvtQ| wbañi Z mg tqi gta` teWmÜvš-cövtb e`_ñtj Avte`buU gAj ntqtQ etj MY` nte| G Qovon tKvb t¶t¶ Avte`b br-gAj ntj ev cÖ`vL`vb Kiv ntj , Avte`bKvixi e`w³ i bvbv cvl qvi AwaKvi AvtQ|

wbtgokKi AeKvk mst¶U mst¶¶tc Avtj vPbv Kiv ntj vt

(1) aviv 45 Abjvqx - th me wkí cÖZövb wbtgwe³ kZ¶ej x c:Y Ki te, tm me cÖZövb Ki AeKvk ev Ki Ae`vniZ mjeav cvte;

K. wkí cÖZövbU 1j v Rj vB 1985 t`tk 30tk Rj 1995 (Df`q w` b Aš¶¶) Gi gta` `wicZ ntZ nte:

L. GB wkí cÖZövbUi gwj Kvbvq I e`e`vcbvq `vKte-

1. msm` cvkKZ AvBb0vi v ev AvBtbi AbmY cÖZwöZ tKvb Ktcr¶i U emW hvi m` i `Bi evsj vt` tk Aew`Z;
2. tKv`úvbx AvBb 1913 I tKv`úvbx AvBb 1994 Gi Aaxtb MwZ I wbenÜZ tKvb tKv`úvbx hvi m` i `Bi evsj vt` tk Aew`Z;

M. embwR`K Drcv`tb hvl qvi w` b cÖZövtbi cÖZkÖvZ I cwi tkmaZ gj aþbi cwi gvY GK j ¶ | UvKvi Kg bq;|

N. GB wkí cÖZövtbi Ae`vniZcöB Avtqi w` k j Zvsk Ki AeKvtki mg tq ev Ki AeKvk mxgv tkI nI qvi GK eQti i gta` D³ wkí cÖZövtb ev bZb tKvtbv wkí cÖZövtb mi Kvi x eÜ ev wmkDwi wÜtR wewbtqvM Ki tZ nte|

Ki AeKvk cöB tKv`úvbx hw` tKvb j f`vsk tNvI Yv Kti Zte D³ wewbtqvM j f`vstki AbcvZ nvm cvte|

Avte`b cÖµqv

cÖZövbU tK Zvt` i emwR`K Drcv`b i i`i 180 w` tbi gta` wbañi Z di tg RvZxq i vR`^teW¶Ki AeKvtki Rb` Avte`b RvvtZ nte; Zte, ewZ mg tqi gta` Avte`b bv Kivi hy³ msmZ Kvi Y `vKtj teW¶D³ 180 w` b mgq AwZewnZ nI qvi ci I Avte`b MÖb Ki tZ cvti |

teW¶Avte`b cvl qvi wZb gvñmi gta` Ki AeKvtki Avte`b mel tq wÜvš-cövb Ki te| GB mg tqj gta` wÜvš-cövb Ki tZ e`_ñtj wkí cÖZövbU AbKtj Ki AeKvk mjeav gAj Kiv ntqtQ etj weteP` nte|

`sz@` th, tKvb wkí cÖZövtb Ki AeKvk cövtbi ci hw` t` Lv hvq th, th me kZaxtb cÖZövbU tK Ki AeKvk t` qv ntqUj Zvi tKvbU c:Y Kiv nqvb Zntj Dc-Ki Kvgkvi tmB cÖZövtbi Ki AeKvk mjeav emZj Kti w` tZ cvti b|

GQovon, Ki AeKvk cvl qvi Oq gvñmi gta` Ki`vZvi Avte`b µtg Ki AeKvk mjeav cÖ`vni Kiv thZ cvti |

RvZxq i vR`^teW¶th tKvb Ki AeKvk mjeav Rb`vt`_AvstK ev m`úY¶vte emZj ev `wMZ Ki tZ cvti b|

Ae`vniZi tgqv` t

1. wtkl A`wZK AÄtj `wicZ wkí cÖZövb	emwR`K Drcv`b i i`i gvm t`tk cieZx¶12 ermi
2. teW¶KZ¶ tM¶RU weAñBi gva`tg wbañi Z AbpöZ Gj vKvq `wicZ wkí cÖZövb	emwR`K Drcv`b i i`i gvm t`tk cieZx¶9 ermi
3. teW¶KZ¶ tM¶RU weAñBi gva`tg wbañi Z `tj vböZ Gj vKvq `wicZ wkí cÖZövb	emwR`K Drcv`b i i`i gvm t`tk cieZx¶7 ermi
4. XvK, PUMöj A`ev Lj bv knþi ev bvi vqbMÄ tcSi Gj vKv A`ev Gi cösmxgv ntZ `k gvBtj i gta` `wicZ wkí cÖZövb	emwR`K Drcv`b i i`i gvm t`tk cieZx¶5 ermi

(L) chəb wktʰi i Avtqi AeʷnwiZ (aviv-46)

1jv Rj vB 1976 t_ʰK 30ʰk Rb 2000 (Df q w b Ašʰʰ) Gi gtaʷ ʷwcz chəb wktʰi cəZəvʰbi Avq, j vʰ ev gʰvʰvʰK KwZcq ktʰZʰKi AeʷnwiZ cəvʰb Kiv nʰqʰQ|

ci Yxq kZʰej x:

1. wktʰi cəZəvʰbiU evsj vʰ kx tKvʰvʰvʰxi gwj Kvʰvq I cwi PʰYʰvʰq ʷvKʰZ nʰe Ges ewYwRʰK tmev cəvʰb i i ʷ b nʰZ cəZəvʰbi cəZkəvʰZ I cwi tKwʰaZ gj aʰʰbi cwi gvY GK j ʰUvKvi Kg bq;
2. wktʰi wʰʰZ tevWʰKZʰR tMʰRU weAʷʰʰi gvaʰʰg wʰaʰʰi Z mjeawʰ ʷvKʰZ nʰe-
 - wktʰi wʰ XvKv, PUMŋ I Lj vʰq ʷwcz nʰj tMʰ ÷ i ʰgʰi msLʰv 30 Gi Kg nʰe bv Ges Abʰ tKvʰ ʷvʰb nʰj 10 Gi Kg nʰe bv| WʰBʰʰs nj, j wemn chʰ-mjeawʰ ʷvKʰZ nʰe|
 - cəZwʰ tMʰ ÷ i ʰgʰ AvaybK mʰwʰvʰvʰx wʰvʰsm mʰŋj Z GUvPW ev_i ʰg ʷvKʰZ nʰe;
 - Kgctʰ 50% tMʰ ÷ i ʰg nʰZ nʰe kxZvZc wʰqʰʰZ;
 - cəZ i ʰg GKwʰ A_ev cəZwʰ tcvʰi GKwʰ tUwʰ tcvʰ tMʰ ʷvKʰZ nʰe;

AeʷnwiZi tgqʰ:

1. wʰʰki A_ʰwʰZK AĀʰj ʷwcz wktʰi cəZəvʰb	ewYwRʰK tmev i i ʰi Zwi L t_ʰK cieZʰ12 ermi
2. tevWʰKZʰR tMʰRU weAʷʰʰi gvaʰʰg wʰaʰʰi Z AbpəZ Gj vKvq ʷwcz wktʰi cəZəvʰb	ewYwRʰK tmev i i ʰi Zwi L t_ʰK cieZʰ9 ermi
3. tevWʰKZʰR tMʰRU weAʷʰʰi gvaʰʰg wʰaʰʰi Z ʰʰi vʰvʰZ Gj vKvq ʷwcz wktʰi cəZəvʰb	ewYwRʰK tmev i i ʰi Zwi L t_ʰK cieZʰ7 ermi
4. XvK, PUMŋ A_ev Lj bv knʰi ev ivRkʰvʰ tʰʰi Gj vKv A_ev Gi cəʰʰmʰgv nʰZ ctʰbi gvBʰj i gtaʷ ʷwcz wktʰi cəZəvʰb	ewYwRʰK tmev i i ʰi Zwi L t_ʰK cieZʰ5 ermi

Avʰeʰ b cəvʰqʰ:

cəZəvʰbiUʰK Zvʰ i ewYwRʰK tmev cəvʰb i i ʰi Kivi 180 wʰ ʰbi gtaʷ wʰaʰʰi Z di ʰg RvZxq ivRʰ ʰtevʰWʰKi AeKvʰʰki Rbʰ Avʰeʰ b RvʰvʰZ nʰe|

ʰevWʰAvʰeʰ b cvl qvi wʰZb gvʰmi gtaʷ Ki AeKvʰʰki Avʰeʰ ʰbi wʰl ʰq wʰvʰvʰ-cəvʰb Ki ʰe| GB mgʰʰi gtaʷ wʰxʰvʰš-cəvʰb Ki ʰZ eʰ ʰŋʰj wktʰi cəZəvʰbiU AbKʰj Ki AeKvʰ mjeav gĀj Kiv nʰqʰQ eʰj wetePʰ nʰe|

KwZcq mʰvʰvʰ ʰ tʰʰi bZb ʷwcz wktʰi cəZəvʰbi tʰʰi Ki AeʷnwiZ (aviv-46A)

1jv Rj vB 1995 t_ʰK 30ʰk Rb 2008 (Df q w b Ašʰʰ) Gi gtaʷ ʷwcz wktʰi cəZəvʰb, chəb wktʰi ev tʰʰZ AeKvʰvʰgv Gi Avq, j vʰ ev gʰvʰvʰK KwZcq ktʰZʰKi AeʷnwiZ cəvʰb Kiv nʰqʰQ|

GB avivi Avl Zvq Ki AeKvʰ mjeavi wʰvʰgʰtʰE wktʰi cəZəvʰb, chəb wktʰi ev tʰʰZ AeKvʰvʰgv ej ʰZ hv tevSvʰe Zv wʰgʰeʰfc:

1. wktʰi cəZəvʰb
 - eʰwktʰi
 - eʰwktʰi i hšʰwZ
 - DʰP gʰj ʰi tcvʰvK A_vʰ I fvi tKvʰ, RʰvʰKU I mʰjU
 - dvgʰmDwKʰvj m
 - ʰgj vgvBb
 - cʰwʰ- K
 - wʰi wʰgK
 - mʰwʰvʰvʰx I qʰvi
 - RʰevʰvʰkK I tcvʰv wʰabKvʰx JIa
 - Kʰvʰvʰvʰvʰ nʰwʰʰqʰvi
 - tʰʰUʰʰKvʰgKʰvj m
 - ʰKvʰgKʰvj
 - dvgʰmDwKʰvj m hšʰwZ

- Kiv hšcwZ
- JI tai KivPugj
- Rvnr wbgf
- eqj vi
- Kgčhvi Ges
- mi Kiv x tMtrtU weAvBi gva'tg wba'ni Z Ab' th tKvb wki' cZövb

2. tšZ AeKivrtgv mjeav

- mvgv' K ev b`x e`i
- Kb'UBbvi Uwgbvj
- Af'šixb Kb'UBbvi wWt'cv
- Kb'UBbvi tdbU t÷kb
- Gj Gb'wR Uwgbvj I U'Yugkb j vBb
- dvBI fvi
- enr cw'w e'e'vcbv 'vcbv I cvB'tci gva'tg cw'w mi eivn
- tmši kw'³ 'vcbv
- i Bvbx c'p'qvKi Y Gj vKv Ges
- mi Kiv x tMtrtU weAvBi gva'tg wba'ni Z Ab' tšZ AeKivrtgv mjeav

3. ch'eb wki'

- AvenmK tnt'Uj hv w_ª ÷vi tnt'Uj i b'vq ev Awak mjeav c'vb K'ti ev th tKvb U'vi ÷ wki' mjeav thgbw mi Kiv x tMtrtU weAvBi gva'tg wba'ni Z nte|

kZ'ej x:

K. GB wki' cZövbw i gwj Kivvq I e'e'vcbvq _vK'te-

1. msm't' cvkKZ AvBb'vvi ev AvB'tbi Abjnt'Y cZöwZ tKvb K'tcv'fi U emW hvi m`i `Bi evsj v't' tk Aew'Z;
2. tKv'v'vbx AvBb 1913 I tKv'v'vbx AvBb 1994 Gi Aax'tb MwZ I wbe'wZ tKvb tKv'v'vbx hvi m`i `Bi evsj v't' tk Aew'Z;
3. embw'R'K Drcv`'b hv l qvi w`b cZövt'bi cZökw'Z I cwi' tkwaZ gj a'tbi cwi' gvY GK j ¶ UvKvi Kg bq;|

Ae'vniZi tgqv`

1. em'Y'Z cZövbw hw` cveZ' tRj v ivOvgwU, ev` i evb I LvMovQwo e'ZxZ XvKv wefVM I PUM'g wefv'tM 'wcz nq	em'Yw'R'K Drcv` b ev Kvh'f'w'cnl qvi gvm t_#K cieZx 4 ermi
2. em'Y'Z cZövbw hw` ivRvkvnx, Lj bv, wnt'j U I emi kvj wefv'tM Ges ivOvgwU, ev` i evb I LvMovQwo tZ 'wcz nq	em'Yw'R'K Drcv` b ev Kvh'f'w'cnl qvi gvm t_#K cieZx [®] 6 ermi

Av'te`b c'p'qv :

cZövbwU'tK Zv't' i em'Yw'R'K tmev c'vb i i" Kivi 180 w`'tbi gta' wba'ni Z di'tg RvZxq ivR'`tevt'w'Ki AeKiv'tki Rb' Av'te`b Rvbt'Z nte|

tev'w'Av'te`b cvl qvi wZb gv'tmi gta' Ki AeKiv'tki Av'te`'tbi w'el'tq w'w'vš-c'vb Ki'te| GB mg'tqi gta' w'xvš-c'vb Ki'tZ e`_č'tj wki' cZövbw i Ab'K'tj Ki AeKiv mjeav g'Äj Kiv nt'qtQ etj wete'P' nte|

KwZcq m'p'w'® t'¶'t' bZb 'wcz wki' cZövt'bi t'¶'t' Ki Ae'vniZ (avi v-46A)

1j v Rj vB 1995 t_#K 30 tk R'p 2008 (Df'q w`b Aš'f'³) Gi gta' 'wcz wki' cZövb, ch'eb wki' ev tšZ AeKivrtgv Gi Avq, j v'f ev g'p'dv'tK KwZcq k'tZ'Ki Ae'vniZ c'vb Kiv nt'qtQ|

GB avivi Avl Zvq Ki AeKiv mjeavi w'bw't'É wki' cZövb, ch'eb wki' ev tšZ AeKivrtgv ej t'Z hv tev'Svte Zv w'bg'efc:

1. wki' cZövb

- e`_wki'
- e`_wki' i hšcwZ

- D"p gčj "i tcvlvK A_v® I fvi tKvU, R"včKU I mjU
- dvgv®mDvJK"vj m
- čgj vgvBb
- c~~w~~ K
- vmi vqK
- m"vbuvi x I q"vi
- RxevbvK I tcvKv v babKvi x JIa
- K~~w~~úDvvi nvW®q"vi
- ččtUčKvK"vj m
- čKvK"vj
- dvgv®mDvJK"vj m hščwZ
- Kvl hščwZ
- JIčai KvPvgj
- RvrvR vbg®
- eqj vi
- Kgččvi Ges
- mi Kvi x tMčRčU veÁvBi gva"tg v bav® Z Ab" th tKvb v k'í ččZóvb

2. tčšZ AeKvWtgv mjeav

- mvgy" K ev b`x e`i
- KbčUBbvi Uvq®vj
- Af`šixb KbčUBbvi vWčv
- KbčUBbvi tčBU t÷kb
- Gj GbvR Uvq®vj I UčYvqkb j vBb
- čvBI fvi
- enr cvb e`e`vcbv `vcbv I cvBčci gva"tg cvb mieivn
- čmš k~~w~~³ `vcbv
- i Bvbx ččvqKi Y Gj vKv Ges
- mi Kvi x tMčRčU veÁvBi gva"tg v bav® Z Ab" tčšZ AeKvWtgv mjeav

3. chčb vki

- AvevmK tnvčUj hv_w`÷vi tnvčUčj i b"vq ev Avak mjeav ččvb Kči ev th tKvb Učj ÷ vki mjeav thgbv mi Kvi x tMčRčU veÁvBi gva"tg v bav® Z nč|

kZčej x:

K. GB vki ččZóvbvvi gvij Kvrvq I e`e`vcbvq_vKče-

1. msmč` cvkKZ AvBbčvivi ev Avčbi AvmčY ččZvčZ tKvb KčcvčU evW hvi m`i `Bi evsj vč`čk Aev`Z;
2. tKvčúvbx AvBb 1913 I tKvčúvbx AvBb 1994 Gi Aaxčb MvZ I vbevčZ tKvb tKvčúvbx hvi m`i `Bi evsj vč`čk Aev`Z;
3. evbvR`K Drcv`čb hvI qvi v`b ččZóvčbi ččZkčvZ I čvi čkvaZ gj ačbi čvi gvY GK j čU vKvi Kg bq;]

Ae"vniZi tgqv`

1. evYč ččZóvbvvi hv`cveč` tRj v i vOvgvU, ev`ievb I LvMovQvo e`Zx XvKv vefvM I PUMčg vefvčM `vncZ nq	evYvR`K Drcv`b ev KvHč ččnl qvi gvm t_čK cieZx 4 ermi
2. evYč ččZóvbvvi hv`i vRvkvx, Lj bv, vntj U I evi kvj vefvčM Ges i vOvgvU, ev`ievb I LvMovQvočZ `vncZ nq	evYvR`K Drcv`b ev KvHč ččnl qvi gvm t_čK cieZx® 6 ermi

KvZcq mjbv` ó tččč Rj vB 2008 t_čK Rč 2011 chš`-vncZ vki ččZóvčbi Ki AeKv (bZb aviv 46B mščvRb)

AvqKi Aa'v`k, 1984 Gi 46A aviv Abhvqx 30/06/2008 Bs Zwi tL Ki AeKvtki tgqv` AwZmvs-ntqtQ A_`P 30/06/2008 Zwi tLi cti c0Zw0Z wki c0Z0vtbi t`f`f` D³ aviv Abhvqx Ki AeKvk gAj Kivi m`thvM iunZ ntqtQ| Zte A_`Aa'v`k, 2008 Gi gra'tg AvqKi Aa'v`k, 1984 tZ GKwU bZb aviv 46B msthvRb Kti wfb0Awztk Ki AeKvk mjevav c0vtbi weavb Ae'vNZ ivLv ntqtQ| KwZcq e'wZmug e'Zix 46A Ges 46B avivi weavbmg`ni gta' tZgb tKvb cv_`R'` tB| th mKj t`f`f` 46A Ges 46B avivi weavtbi gta' cv_`R'` i`ttQ Zv wbtg0D`j L-Kiv ntj vt

(K) XivKv I PUM0g wefVM (ivOvgwU, ev` i evb I LvMovQwo cvnox tRjv e'wZZ) G c0Zw0Z wktf i t`f`f` 46A aviv Abhvqx Ki AeKvtki tgqv` 4 eQi ntj I 46B aviv Abhvqx Ki AeKvtki tgqv` 5 eQi | Zte 46A Abhvqx wki wU 4 eQi hver Dnvi e'emv Avtqj 100% Ki AeKvk mjevav t'fVM Kitj I 46B aviv Abhvqx Ki AeKvk tgqv` i c0g 2 eQi Dnvi e'emv Avtqi 100%, cieZx² ermi 50% Ges tkl eQi 25% Kigy³ mjevav t'fVM Kite|

Aciv` tK ivRkvnX, Lj bv, wntj U, emi kvj wefVM Ges ivOvgwU, ev` i evb I LvMovQwo cvnox tRjv vq c0Zw0Z wktf i t`f`f` 46A aviv Abhvqx Ki AeKvtki tgqv` 6 eQi ntj I 46B aviv Abhvqx Ki AeKvtki tgqv` 7 eQi | Zte 46A aviv Abhvqx wki wU 6 eQi hver Dnvi e'emv Avtqi 100% Ki AeKvk mjevav t'fVM Kitj I 46B aviv Abhvqx Ki AeKvk tgqv` i c0g 3 eQi Dnvi e'emv Avtqi 100% , cieZx³ ermi 50% Ges tkl eQi 25% Kigy³ mjevav t'fVM Kite|

(L) tKej 01/07/2008 Zwi L t`tK 30/06/2011 Zwi tLi gta' c0Zw0Z GZ` D`f` t`k` wba'f`i Z wki c0Z0vb, t'f`SZ AeKvWtgv I ch0b wki B 46B aviv Abhvqx Ki AeKvk mjevav j v`fi thvM' nte|

(M) 46A aviv Abhvqx Ki AeKvk c0_x tKv`uvbxi cwi t'kwaZ gj atbi cwi gvY 1 j `f` UvKv nl qvi kZ⁰_vKtj I 46B aviv Abhvqx cwi t'kwaZ gj atbi cwi gvY 10 j `f` UvKv nl qvi kZ⁰ t`ttQ|

(N) Ki AeKvtki Rb` wba'f`i Z wki c0Z0vtbi ZwiJ Kvq 46A avivi Aaxtb wbgw` wLZ wki mgn Ašf⁰ tBt cvURvZ `e` Drcv` tB wbtqwrZ wki Ges GgGm iW I wAvB kvU Drcv` tB wbtqwrZ wki ; t'f`SZ AeKvWtgv Gi ZwiJ Kvq gtbvtij , cvZij tij , tgvvBj tdlv e'wZZ tUwJ KwgDib`Kkb AeKvWtgv I GtM0c0mms wki | wšy46B aviv Dchp⁰ wki mgn tK Ašf⁰ Kiv ntqtQ| D`j L- th, wba'f`i Z wktf i ZwiJ Kvq Ašf⁰ tUKUvBj wki m`u`K`hvZ tKvb cKvi weawšt AeKvk bv_vtK tm Rb` GLvtb tUKUvBj wktf i eY0v D`j L-Kiv ntj v| tUKUvBj wki ej tZ- e`;Drcv` tbi mvt`_RwoZ tKvb mZv Drcv` b, mZv WvBvqs, wchbwks, tKwbs, Kvco `Zix, Kvco WvBvqs, wchbwks, w0Us A_ev D³ ifc GK ev GKwaK c0p`vq wbtqwrZ tKvb tKv`uvb tK ešvte|

(1) G Aa'v`k e'wZ Ab'vb` weavb cwi cvj b mvt`f`f` 01/07/2008 t`tK 30/06/2011 Zwi tLi gta' evs v` t`k c0Zw0Z wba'f`i Z wki c0Z0vb, t'f`SZ AeKvWtgv I ch0b wktf i Avq/ gpbvdtK wbgie'fc Ki AeKvk mjevav c0vtbi weavb Kiv ntqtQ | GB Avq/gpbvdtK ej tZ AvqKi Aa'v`k, 1984 Gi 28 avivi Aax'w e'wZ Avq/gpbvdtK ešvte| XivKv I PUM0g wefVM (ivOvgwU, ev` i evb, LvMovQwo cvnox tRjv e'wZZ) G c0Zw0Z wktf i t`f`f` Ki AeKvtki tgqv` wbgie'fc 5 eQi-

Ki Ae'vniZi tgqv`	Ki Ae'vniZi nvi
c0g 2 eQi (1g I 2q eQi)	Avtqi 100%
cieZx ² eQi (Zq I 4_`eQi)	Avtqi 50%
tkl 1 eQi (5g eQi)	Avtqi 25%

ivRkvnX, Lj bv, wntj U I PUM0g wef`Mi ivOvgwU, ev` i evb, LvMovQwo cvnox tRjv vq c0Zw0Z wktf i t`f`f` Ki AeKvtki tgqv` wbgie'fc 7 eQi-

Ki Ae'vniZi tgqv`	Ki Ae'vniZi nvi
c0g 3 eQi (1g ,2q I 3q eQi)	Avtqi 100%
cieZx ³ eQi (4_`5g I 60 eQi)	Avtqi 50%
tkl 1 eQi (7g eQi)	Avtqi 25%

(2) G t`f`f` wki c0Z0vb ej tZ- tUKUvBj , tUKUvBj tgvkbvixR, cvURvZ `e` , nvB f'vj yMvtg0m, dvg0mDwUK'vj , tgj vgvBb, cww- K `e'w` , wmi wGK, tm`bUvixl q'vi, Avqi b AvKwi K t`tK 0xj , Gg.Gm.iW, wAvB mxU, mvi , KvUvK, tcv`-mvBW, Kiv`u`Dlvi nW0q'vi , tct`Uk'wg`Kj , KwL hšcwZ, eqj vim, JIa wki I dvg0mDwUK'vtj i t'gšwJ K Dcv`vb, Kt`c0nvi m Drcv` tB wbtqwrZ wki , GtM0c0mms wki , Rvnr wbg0 wki , Wvq0 KwUs wki A_ev Awclmqj tct`RU 0viv c0KwKZ mi Kvi KZ0 wba'f`i Z Ab` th tKvb wki c0Z0vtK ešvte| nvBf'vj yMvtg0m ej tZ- I fvi tKvU`R'vtKU Ges mivU`K ešvte|

tfšZ AeKvVrtgv ej tZ- b`x ev mgf`^e`i , KtUvri UmqDvj , Af`štY KtUBvri wftcv A_ev KtUBvri tdbU tókb, Zij c0KwZK M`vm (LNG) UmqDvj I UtYngkb j vBb, mGbmR (CNG) UmqDvj I UtYngkb j vBb, M`vm cvBc j vBb, dBl fvi, gtbvtij , cvZij tij , tgvvBj tclvb e`ZzZ tUvj tclvb AeKvVrtgv, epr cwb tkvavbMvi c`wU I cvBc j vBtbi gva`tg mi eivn, eR`cwi tkvabMvi c`wU, tmsi kw3 c`wU Ges mi Kvi KZR tMTRU 0vivi c0KwZK Ab` th tKvb tfšZ AeKvVrtgvK ešite |

ch0b wki (Uziwi Rg BUw0R) ej tZ- wZb Zvi Kv ev Zvi Awak gvtbi AvevnmK tntUj ev mi Kvi KZR tMTRU 0vivi c0KwZK Ab`vb` th tKvb ch0b wki mjeavtK ešite |

(3) G t`fjt we`gvb tKvb wki c0Z0vb, tfšZ AeKvVrtgv ev ch0b wki i m`c0vwi Z BDwbU Ki AeKvtki Rb` Dchy3 wntmte weteiPZ nte bv |

(4) Ki AeKvtki Rb` bxtPi kZfngn cwi cvj b Ki tZ nte t

(K) c0Z0vbU cvj v`gftUi AvBb 0vivi m0 tKvb KtcfiU eWwi gwj Kvbaxb Ges D3 eWw KZR cwi Pwj Z ntZ nte | Dtj E` th Dnvi c0vb Kvhfj q evsj vt`tk Aew`Z ntZ nte |

A_ev, c0Z0vbU tKv0vb AvBb, 1994 Gi Aaxtb MwZ tKvb tKv0vbi gwj Kvbaxb Ges Dnvi KZR cwi Pwj Z ntZ nte | tKv0vbU ti wR0w0 Awdm evsj vt`tk Aew`Z ntZ nte Ges tKv0vbi cwi tkwaZ gj ab 10 (k) j fU UvKvi Kg ntZ cvi te bv |

(L) Ki gy3 Avtqi 30% tmB c0Z0vb A_ev Ab` tKvb bZb wki c0Z0vb Ki AeKvk tgqv` i gta` A_ev tgqv` tkl nI qvi 1 (GK) e0ti i gta` w0btqM Ki tZ nte | G Ovov Ki gy3 Avtqi Avil 10% Avqel`tkl nI qvi 3 (wZb) gvtmi gta` tkqvi gvtKfU Zwj Kvfy3 tKv0vbi tkqvi mtq w0btqM Ki tZ nte | G kZ`cwi cwj Z bv ntj GB Aa`vt`tki Ab`T hvB evj _vKK bv tKb Ki gy3 tNwL Z D3 Avtqi Dci AvqKi Avtvc`thM` nte |

GLvtb Dtj E` th, Ki AeKvtfvMx D3 tKv0vb hv` tKvb j f`vsk tNvI Yv Kti Zte, Dcti eivZ kZ`Abfjvqx tKv0vbtK th cwi gyY w0btqM Kivi c0vRb wQj Zv t`tk tNwL Z j f`vstki mgcwi gyY w0btqM Kg Kij I kZ0U cwi cwj Z nte |

(M) we`gvb tKv0vb wef3 ntq, cbM0b Kti, evsj vt`tk e`eüZ ntqtQ Ggb tKvb hšcwZ `vbršwi Z ev n`všwi Z ntq tKvb tKv0vb MwZ ntj D3 tKv0vb Ki AeKvk mjeav cvte bv |

(N) wki c0Z0vbU RvZxq ivR`^tevW`KZR GZ`Dtj`tk` Abfjgw` Z ntZ nte |

(O) c0Z0btK eWwR`Kfite Khfjg`i`i` Kivi 6(Oq) gvtmi gta` RvZxq ivR`^tevW`ba0wi Z di`tg Ki AeKvtki Rb` Avte`bcT`wLj Ki tZ nte |

(5) GB avivi hvB evj _vKK bv tKb Ki AeKvtfvMx c0Z0vbi tKvb Dtj`v3v cwi PjK hv` Aci tKvb tKv0vbi cwi PjK nb I Ki AeKvtfvMx c0Z0vb hv` D3 Aci tKv0vbi mt1/2 eWwR`K tj bt`b Kti Ges Ki AeKvtfvMx c0Z0vbi Ki wba0YKvtj hv` DcKi Kwgkbvti i wBKU c0Zxqgvb nq th, Ab` c0Z0vbU Avq Kgvbvi Dtj`tk` evRvi g`j`i` Zj bvq Kg ev tekx`vtg`e` mu-`wmu` Kiv ntqtQ Zvntj th eQi GBai tY tj bt`b msMwZ ntqtQ H eQi Ki gy3 mjeav c0v`vni Kiv ntqtQ etj` atj` tbqv nte |

(6) c0Z0vb KZR Ki AeKvtki Rb` RvZxq ivR`^tevW`Avte`bcT`wLj Kivi 45 (cqZwj k) w`tbi gta` RvZxq ivR`^tevW`m`vš-c0vb Ki te Ab`vq Avte`bU gAj KZ etj` weteiPZ nte | GLvtb Dtj E` th, Avte`bKvixtK tKvb i`vbx mthvM bv w`tq Avte`bcT` c0v`vLv Kiv hvte bv |

(7) RvZxq ivR`^tevW` v`vš-`fj` tKvb Avte`bKvix v`vš-cvI qvi 4 (Pvi) gvtmi gta` cbtwe`Pbvi Ave`b Ki tZ cvi te b Ges RvZxq ivR`^tevW`v`vš mWk etj` gtb Kti Ggb v`vš-M0Y Ki tZ cvi te |

(8) e`emvq ev tckv Avq t`tk thfite Avq wbi`fY Kiv nq GKB c`wZtZ GB avivi Aaxtb c0Z0vbi Avq wbi`fZ nte | Dtj E` th, GB t`fjt i`aymavi Y AePq Abfjgw` Z nte |

(9) Ki`vZvi Ab` tKvb Dr tmi Avq _vKtj Dnvi c`Kfite wbi`fZ nte Ges hv` Ki AeKvtfvMx c0Z0vbi fWZ wbi`fZ nq Zv ntj D3 fWZ H c0Z0vbi Avtqi mt1/2 mgšq Ki tZ cvi te A_ev mgštqi Rb` tRi UvbtZ cvi te | Zte RvZxq ivR`^tevW`KZR Abfjgw` Z Ki AeKvk tgqv` i evBti GB fWZi tRi Uvbn hvte bv |

(10) mi Kvi KZR Ab` tKvb fite w0v`0 Kiv bv ntj wbgwLZ t`fjt Ki AeKvtfvMx c0Z0vbi Avq Ki gy3 etj` weteiPZ nte bvt

(K) tkqvi tnvI vi`tk c0E` tKvb j f`vsk;

(L) tKv0vbi gj abx Avq;

i Bvbx cġuqv KZġġ AvBtbi 10 aviv Abjvnti i Bvbx Gj vKvq ħwcz th tKbv ħktġi i Avq 10 ermi chġ-AvqKi gy³, emwRġK Drcv ħbi Zwi L nBtZ, ħKġywi Uvb ħwLj Kwi tZ nBte |

{bw_ bs Rvi vtev/Ki -7/AvtAvtwe/02/2005/260(27) Zwi L 20-12-2006)

10 ermi AwZKvŠ;nl qvi ci ħvfwek cħwZtZ D³ cġZġvbi Ki wbaġY mħubantġ | 10 ermi AwZKvŠ-nl qvi ci hšcwZi written down vsue Gi Dci AePq fvZv Abtgv ħ Kwi tZ nBte | A_w³ D³ ħkġ cġZġvbi AePq fvZv Abtgv ħ Kvtj AvqKi Aaġv ħk, 1984 Gi ZZxq Zdmj tgvZvteK 10 eġti i Rbġ AePq fvZv MYbv Kti 10g eġti i hšcwZi written down value wbaġY Kwi tZ nBte Ges 11Zg eġti i Ki wbaġYx Avġ k cġZKvtj D³ written down value Gi Dci AePq fvZv Abtgv ħ Kwi tZ nBte |

5. nġħkġ RvZ ħġwġ i Bvbx Avq Ki gy³t Gm, Avi I bs 191 AvBb/97 Zwi L 19B AvMó 1997Bs | emwZj Kiv nBqvġQ, Gm Avi I bs-155/AvBb/AvqKi/2007 Zwi L-26/06/07 Bs Zte 2007-08 Ki etġġKġ ħvZvi tgvU Avq wbi fctbi tġġġ D³ Avq AvqKi thvMġ nBte bv | bw_ bs Rvi vti v/Ki -7 AvtAvtwe/02/2007, Zwi L 03/04/08 Ges Bnv weMZ 19/08/2007 Bs Zwi tL Rwi KZ cwġ cġ bs- 1 (AvqKi) 2007 Gi AbtġQ ħ-37 (K) Gi Dci cġħaKvi ewj qv weġewPZ nBte |
cġivq A_ġAaġv ħk 2008 ħviv nġħkġ RvZ ħġwġ i Bvbx AvqġK tgvU Avtqi mħwZ thvM Kiv nBZ AeġwZ tġ I qv nBqvġQ, 6ġ Zcwmtj i 35 cġviv Abjvnti |

6. grm Pvl , cġw³dvq³WwKwi , Mewġ ci i Lvġvi , ħRvZ Lvġvi , dK dvq³nwU³Rvj Pvi Ges wġtcvKv, cġu, QġvK ZZdj Pvl , pelleted poultry feed, exR Drcv ħ, ħvbxqfvte Drcwġ Z exR wecbb nBtZ Avtqi tġġġ AvqKi AeġwZ | Gm Avi I bs 168-AvBb/2001, 28tk Rġ 2001Bs

Income Tax Ordinance, 1984 (XXXVI of 1984) Gi Section 44(4) (we) tZ cġġ ġġZv etj cġġvcb bs Gm, Avi I 168-AvBb/2001 28-6-2001 Bs GZġviv mi Kvi tKvb Ki ħvZvi grmġ Lvġvi , nħw ġġ Mxi Lvġvi , Mewġ ci i Lvġvi , ħR Ges ħRvZ ħġeġi Lvġvi , eġv0 Drcv ħ Lvġvi , Dġvb Lvġvi cġġġ (Horticulture) Zġ MvtQi Pvl , ti kg wġtcvKv cġġ ħbi Lvġvi , QġvK (mushroom) Drcv ħ Lvġvi Ges dj I j Zv cġvZi Pvl (Floriculture), Pelleted poultry feed, {gvQ, wPsw0 I Mewġ ci i pelleted feed } exR Drcv ħ, ħvbxqfvte Drcwġ Z exR wecbb nBtZ Dġw³ AvqġK Aaġv ħki Gi Aaxġb cġ q Ki nBtZ (30 tk Rġ 2008 chġ) mgqKvtj i Rbġ AeġwZ cġvb Kwi tjt bt
Gm, Avi I bs 215-AvqKi/2003, Zwi L-19tk Rj vB 2003 ħviv Ki AeġwZ 2006 chġ-Ges Gm, Avi , I bs 206-AvBb / AvqKi / 2005 Zwi tL 6 Rj vB 2005 ħviv Ki AeġwZ 2008 chġ-ewaZ Kiv nBqvġQ |

Zte kZġvtK th,

1. GB cġġvcb 1 jv Rj vB 2001 nBtZ Kvhġi nBte | DġġwZ KġRvU nBtZ Dġw³ Ki gy³ Avq 1,00,000/= UvKvi AnaK nBtj D³ Avtqi bġZg kZKiv ħkfvM mi Kvi KZġ BmjKZ eU ev wħwKDwi wġtZ msħkġ-Avq ermi tkl nBevi 6 (Qq) gvġmi ġġġ wġbtqvM Kwi tZ nBte |
2. GB cġġvcbi Aaxb cġ q Ki nBtZ AeġwZ cġB Ki ħvZv AeġwZi mgq Kvtj i mstġ mħu³ A_ġermi wġj i AvqKi wi Uvġ msħkġ-Deputy Commissioner of Taxes Gi wġKU ħwLj Kwi ħeb
3. DġġwZ KġRvU nBtZ AwRZ Ki AeġwZ cġB Avi ARġbi 5 (cvġ) ermti i ġġġ ħvvrŠġ Kiv nBte bv |
4. DġġwZ kZġcwġj Z bv nBtj AvqKi ħvZv AvqKi AeġwZi mġeav cġB nBteb bv | wġRġLvġvti cwġj Z Mewġ ci i ħġ Qvovl K.I.K ħKsev Lvġvi ħġ i wġKU nBtZ msMpxZ Zij ħġ nBtZ Drcwġ Z / cġġhvRvZKZ ħRvZ cġġ Drcv ħ nBtZ Dġw³ Avqġ GB Gm, Avi , I kZġġhvqx AvqKi AeġwZi thvMġ ewj qv weġewPZ Kiv nBqvġQ ħġi K bs Rvi vtev/ Ki -7/AvtAvtwe/05/2000 Zwi L 9/10/2001Bs GB cġġvcbw 1 jv Rj vB 1991 nBtZ Kvhġi nBqvġQ ewj qv MYġ nBte | (Gm, Avi I bs 46/AvqKi/2002 10B gvP³2002Bs ħviv gvQ, wPsw0 I Mewġ ci i Pelleted feed kġ mġa mħtekb Kiv nBqvġQ Ges 1jv Rj vB 2001 nBtZ Kvhġix |

eZġvġb AvqKi Aaġv ħki 6ġ Zdmxtj AŠF³ Kiv nBqvġQ

7. temi Kvi x LvġZ cġZwġZ nħwcvZvtj i Avq-
Gm, Avi I bs 180-AvBb/99 ZvS 1/7/99 ħviv 1jv Rj vB 1999 nBtZ 30 tk Rġ 2005 Zwi tLi ġġġ Ges Gm, Avi , I bs 204 - AvBb /AvqKi/2005 Zwi L 6 Rj vB 2005 ħviv 1 jv Rj vB 2005 nBtZ 30 tk Rġ 2008 Bs Gi ġġġ temi Kvi x LvġZ tKvb bZb nħwcvZj cġZġv Kiv nBtj D³ nħwcvZvtj i Avq wġgewYZ kZġmvġcġġ cvġ ermti i Rbġ Ki gy³ nBte;
(K) nħwcvZj wġ tKvħvbx AvBb 1913 ev tKvħvbx AvBb 1994 Gi Aaxb wġewġZ tKvb tKvħvbxġ ġwġj Kivvaxb nBtZ nBte |

(L) 1j v Rj vB 1999 nBtZ 30tk Rb 2005 Bs Gi gta Ges 1j v Rj vB 2005 nBtZ 30 tk Rb 2008Bs Gi gta nvmcvZvj wU cÅZwZ nBtZ nBte|

(M) nvmcvZvj wU wR^RugtZ wbgZ feb AewZ nBtZ nte|

(N) mvari Y nvmcvZvtj i t¶¶t Kgc¶¶ `βkZwU khv Ges ü`tiwM, wKWbx I KvYvi tivtMi Rb we¶kIwqZ nvmcvZvtj i t¶¶t cÅvkwU khv w¶kZ nBte|

(O) msuké-nvmcvZvj wU `k kZvsk khv Mixe tivMx` i wbgvtj wPwKrmvi Rb wbw` i wLtZ nBte| Zte Ae`nwZ cÅB nvmcvZvtj i gwj Kv¶K Ae`vnwZi mwnZ mæú,³ Avq erm¶i i Rb msuké-DcKi Kugkbvti i wBKU AvqKi wi Uvb `wLj KwitZ nBte Ges DcKi Kugkbvi AvqKi Aa`vt¶ki 28 I 29 avivi A_xb D³ gwj ¶Ki Ab`vb` Avq (hw `vtK) mn nvmcvZvtj i Avq wbi¶cy Ki Zt Ki wba¶ bx Kvh¶mæúæ Kwit¶eb|

8. M¶ FY A_¶qtb wbtq¶wRZ cÅZövtbi Avq-Gm, Avi, I bs 128 AvBb-2000 Zvs 11 B tg 2000| wej β Kiv nBqvtQ Gm, Avi, I bs 150 AvBb /2002/ AvqKi/2002 Zwi L 13B Rb 2002 Øviv | DnvtZ ej wQj -

Gm, Avi I bs 128-AvBb/2000- Income Tax Ordinance, 1984 (XXXVI of 1984) Gi section 44 Gi sub-section (4) Gi clause (b) tZ cÅ È ¶lgZvtj mi Kvi, M¶ FY A_¶qtb wbtq¶wRZ cÅZövtbi M¶ FY A_¶qtb e`emv nBtZ AwRZ Avq¶K wbgæwYZ kZ¶axb 1j v Rj vB,2000Bs Zwi L nBtZ cv¶ eQ¶i i Rb Dnvi Dci Av¶ivcbxq Ki nBtZ Ae`nwZ cÅvb Kwij, h_vt-

1. cÅZövtbiU¶K tKvæúvbx AvBb, 1994 (1994 m¶bi 4 18 bs AvBb) Gi Aaxtb GKwU tKvæúvbx nBtZ nBte;
2. AwR cÅZövb AvBb, 1993 (1993 m¶bi 27 bs AvBb) Gi Aaxtb msuké-tKvæúvbx i evsj vt`k e`vsk cÅ È j vBtmY w¶kZ nBte;
3. msuké-Avq M¶ FY A_¶qtb e`emv nBtZ AwRZ gtg¶RvZxq i vR^tevtW¶ cÅ`vqbcÅ w¶kZ nBte;
- (4) AvqKi Ae`vnwZi mgqKvtj i mwnZ mæú,³ Avq erm¶i i Rb msuké-Deputy commissioner of Taxes Gi wBKU AvqKi wi Uvb `wLj KwitZ nBte|

9. KwU cÅ¶uqvRvZ KviY w¶kí nBtZ Avq-Gm, Avi I bs 175- AvqKi/2002 Zvs 3iv Rj vB 2002 Income tax Ordinance 1984 (XXXVI of 1984) Gi Section 44 Gi Sub-Section (4) Gi clause (b) tZ cÅ È ¶lgZv etj mi Kvi tKvb e`w³ i (Person) KwU cÅ¶uqvRvZKiY w¶kí (agro-processing industry) nBtZ AwRZ Avq¶K AvMwqX 1j v Rj vB (2006 nBtZ 30tk Rb,2008) chS-mgqKvtj i Rb cÅ`q AvqKi nBtZ Ae`vnwZ cÅvb Kwij | (Gm, Avi, I bs 214-AvqKi/2003, Zwi L-19tk Rj vB 2003 Øviv Ki Ae`vnwZ 2006 chS-ewaZ Kiv nBqvtQ Ge0 Gm, Avi, I bs 166 AvBb-AvqKi/2006 Øviv Ki Ae`vnwZ 2008 chS-ewaZ Kiv nBqvtQ|)

36| AvqKi nwm we¶kI KtqKwU t¶¶t mgn

1. bZb `wcz w¶kí cÅZövtbi AvqK¶i i nvi 20 kZvsk Gm, Avi, I bs-177 AvqKi/2002 Zwi L-3iv Rj vB-2002| Income Tax Ordinance 1984 (XXXVI of 1984) Gi Section 44 Gi sub-Section (4) Gi clause (b) tZ cÅ È ¶lgZv etj mi Kvi wbgæwYZ ktZ`cv¶ eQ¶i i Rb bZb `wcz w¶kí cÅZövtbi, AZtci D³ w¶kí cÅZövb ewj qv Duj wZ, AwRZ Avtqi Dci cÅ`q AvqK¶i i nvi-nwm (reduction) Kwij qv 20% wba¶Y Kwij, h_vt -

- (K) D³ w¶kí cÅZövb 1j v Rj vB, 2002 Bs nBtZ 30tk Rb, 2005 Bs Zwi tLi gta `wcz nBte;
- (L) D³ w¶kí cÅZövb tKvæúvbx AvBb, 1994 (1994 m¶bi 18 bs AvBb) Gi Aaxtb wbeWJZ nBtZ nBte;
- (M) D³ w¶kí cÅZövb we`vgvb tKvb w¶kí i mæc¶hwi Z BDwU nBte bv;
- (N) D³ w¶kí cÅZövb Income tax Ordinance 198 (XXXVI of 1984) Gi section 46A Gi weavb Ab¶vqx Ki Ae`vnwZ ((exemption from tax) cÅ` nBte bv |

(O) D³ w¶kí cÅZövb Income tax Ordinance 1984 (XXXVI of 1984) Gi THIRD SCHEDULE Gi paragraph 7 Ab¶vqx Zj wqZ AePq fivZv (accelerated depreciation allowance) m¶eav cÅ` nBte bv;

(P) D³ w¶kí cÅZövtbi Rb mvari Y AePq nvi cw¶MYbvi (calculation of normal depreciation allowance) t¶¶t “written down value” Gi cw¶e¶Z`cKZ gj` (actual value) Gi Dci nwmve KwitZ nBte|

GB cÅvcb 1j v Rj vB 2002 nBtZ Kvh¶i nBte|

2. ²Zix tcvkvK i Bwlb nBtZ DTMZ Avtqi Rb^o AvqKi nrm-Gm, Avi, I bs-205 -AvBb/ AvqKi/2005
mi Kvi ²Zwi tcvkvK Ges bxUl q^ovi Drcv^o tb wbtqwrZ Ki^o vZvi 1j v Rj vB, 2005 nBtZ 30 tk Rb, 2010 chS-mgqKvtj i Rb^o
i Bwlb nBtZ DTMZ Avtqi t^o Ordinance Gi 53BB avivq D^otm KuzZ AvqKi tK wbeem^oZ kZ^oxtb PovS-Ki^o vZvq wnmvte MY^o Kwi j,
h^ovt-

- (K) D³ Avtqi t^o Ordinance Gi 19 ev 30 avivq msthwrZ Avq PovS-Ki^o vq Kurf^oZ nBte;
- (L) Avq wbfctYi Rb^o G mKj c^oZovtbi avi YmZ AvqKti i nvi 10% wetePbv ceR Avq wbfcb Kwi tZ nBte;
- (M) AvhKi Aa^ovtk, 1984 Gi Ab^ovb^o th tKvb avivi Avq Gme c^oZovtbi Rb^o ^ofwek c^oxwZtZ wbi^o wcz nBte;
- (N) ms^okw^otWcyl Kugkbvi Ae U^ovtKtm Gi woku AvqKi wi Uv^o wnmvtei weei Yx I c^oqvRbxq KvMRc^o wLj Kwi tZ nBte|

3. e^o Drcv^o tbi mwnZ RwoZ e^o emv nBtZ DTMZ Avtqi Rb^o AvqKi nvi nrm- Gm, Avi, I bs 168 AvBb- AvqKi/2006 Zwi L- 6B Rj vB 2006

AvqKi Aa^ovt^o tki 44(4) (we) tZ c^o E^o q^ogZvetj Gm, Avi, I bs 168 AvBb-AvqKi/2006 Zwi L 6 Rj vB 2006 ^ovi mi Kvi e^o Drcv^o tbi mwnZ RwoZ tKvb mZv Drcv^o b, mZv WvBs, wclwbs, tKwbs, Kvc^o ^oZix, Kvc^o WvBs, wclwbs, wclwbs A^oev GK ev GKwaK c^oq^oq wbtqwrZ tKv^oúvxi 1j v Rj vB 2006 Bs nBtZ 30 tk Rb 2008 Bs chS-mgq mvtj i Rb^o DTMZ Avtqi Dci c^o q AvqKti i nvi nrm Kwi qv 15% G wbarPb Kwi qvtQ|

4. cvURvZ ^o e^o nBtZ DTMZ Avtqi Rb^o AvqKi nrm- Gm, Avi, I bs-169 - AvBb/ AvqKi/ 2006 Zwi L 6 Rj vB-2006

AvqKi Aa^ovt^o tki 44(4) (we) c^o E^o q^ogZv etj mi Kvi cvURvZ ^o e^o Drcv^o tb wbtqwrZ tKvb c^oZovtbi tKej D^ojt w^oZ wK^o nBtZ AvRZ AvqtK 1j v Rj vB 2006 nBtZ 30 tk Rb 2008 Bs chS-mgqKvtj i Rb^o c^o q AvqKti i nvi nrm Kwi qv 15% wbarP Y Kwi qvtQ|

5. tKv^oúvxi tkqvi n^o vS^o nBtZ c^oB gj abx g^ovdvi Rb^o AvqKi nrm-Gm, Avi, I bs 220-AvBb/AvqKi/2004 Zwi L 13 Rj vB 2004 |
i wZ Kiv nBqvtQ Gm, Avi, I bs-155/AvBb/ AvqKi/2007, Zwi L-28 Rb 2007 ^ovi

AvqKi Aa^ovt^o tki 44(4) c^o E^o q^ogZv etj mi Kvi tKv^oúvxi AvBb 1994 Gi Aaxb MwZ tKvb tKv^oúvxi tkqvi n^o vS^o nBtZ c^oB gj abx g^ovdv Gi Dci c^o q AvqKti i nvi nrm (reduction) Kwi qv 10% wbarP Y Kiv nBqvtQ|
dj k^oúZtZ tKv^oúvxi AvBb, 1994 Gi Aaxb MwZ tKvb tKv^oúvxi tkqvi n^o vS^o RwbZ gj abx Avtqi Dci AvqKi Aa^ovt^o tki aviv 32 (7) I wZxq Zdimtj i weavb Abhvqx c^ohr^o nvti Ki Avt^ovc Ki tZ nte|

6. AvevwmK/AbvevwmK evsj vt^o tki b^omw^o tki ewnti DTMZ AvqtK AvqKi nBtZ Ae^ovnwZ- Gm, Avi, I bs 216-AvBb/ AvqKi/2004 Zwi L 6Rj vB 2004

AvqKi Aa^ovt^o tki 44(4) c^o E^o q^ogZv etj Gm, Avi, I bs 216-AvBb/ AvqKi/2006 Zwi L 13 Rj vB 2004 ^ovi mi Kvi AvevwmK/AbvevwmK gh^o v^o wbe^o t^o evsj vt^o tki tKvb b^omw^o tki evsj vt^o tki ewnti DTMZ c^o Pwj Z AvBt^o AvbxZ AvqtK c^o q AvqKi nBtZ Ae^ovnwZ c^o vb Kwi qvtQ

7. evsj vt^o tki b^omw^o K bh Ggb wbevmx Ki^o vZvi evsj vt^o tki ewnti i DTMZ AvqtK AvqKi nBtZ Ae^ovnwZ Gm, Avi, I bs 217- AvBb/AvqKi/2004 Zwi L 13 Rj vB 2004-c^oZ^o vni

AvqKi Aa^ovt^o tki 44(4) c^o E^o q^ogZv etj mi Kvi evsj vt^o tki b^omw^o K bq Ggb evsj vt^o tki wbevmx Ki^o vZvi evsj vt^o tki ewnti D^oZ c^o Pwj Z AvBt^o Aaxb AvbxZ AvqtK c^o q AvqKi nBtZ Ae^ovnwZ c^o vb Kiv nBqvtQj ; hrvn Gm, Avi, I bs 167 -AvBb/AvqKi/2006 Zwi L 6 Rj vB 2006 ^ovi c^oZ^o vni niv nBqvtQ|

8. K^oúDUvi mdU I qvi e^o emv nBtZ AvRZ AvqtK AvqKi Ae^ovnwZ -Gm, Avi, I bs 216 AvqKi/ 2005 Zwi L-16B Rj vB 2005

AvqKi Aa^ovt^o tki 44(4) c^o E^o q^ogZv etj tKvb e^o w^o w^o evsj vt^o kx Ges wbevmx Gi K^oúDUvi mdU I qvi e^o emv nBtZ AvRZ AvqtK AvMvgx 1j v Rj vB 2005 nBtZ 30 tk Rb 2008 chS-mgq Kvtj i Rb^o c^o q AvhKi nBtZ Ae^ovnwZ c^o vb Kiv nBqvtQ| Zte Ki^o vZvtK AvqKi wi U^o wLj Kwi tZ nBte|

9. wRt^oiv Kcb e^oU-G w^obtqMKZ A^o nBtZ AvRZ Avq-Gm, Avi, I bs 159-AvBb/AvqKi/2007 Zwi L-28 Rb 2007

evsj vt^o k e^o vS Ges w^omw^oDU I GK^o P^o Kugkb KZR Abt^ogw^o tKvb c^oZovtbi BmjKZ wRt^oiv Kcb e^oU-G w^obtqMKZ Z^o nBtZ AvRZ AvqtK c^o q Ki nBtZ Ave^ovnwZ c^o vb Kiv nBqvtQ|

10. WvqgŪ KwUs I tcvij wks wktf RwoZ e'emv nBtZ AwRZ Avtqi Rb AvqKi nwm - Gm,Avi ,I bs174-AvBb/AvqKi/2006 Zwi L-6 Rj vB 2006Bs

AvqKi Aa'v' k 44 (4) (we) cŪ Ē ųgZv etj tKv'uvbx AvBb 1984 Aaxtb wbevxZ WvqgŪ KwUs I tcvij wks wktf, wbtqwiRZ tKvb tKv'uvbxi 1j v Rj vB 2006 nBtZ 30 Rp 2008 chS-mgtq Kvjt i Rb tKej Dvj wZ wktf i e'emv nBtZ AwRZ Avtqi Dci cŪ q AvqKti i nvi nwm Kw qv 15% wvavi b Kiv nBqvtQ |

11. cŪBtFU wek'we`vj q, tgmWtKj , tWvUvj , Bw'Awbqwi s Ktj R ev wek'we`vj tqi Avtqi Dci Avq Ki nwm/ Kigj³ Gm,Avi ,I bs158-AvBb/AvqKi/2007 Zwi L-28 Rp 2007

mi Kvi wek'we`vj q g'ix Kwgkb KZR Abtgvw` Z cŪBtFU wek'we`vj q Ges Acivci wek'we`vj q, hvrviv cvej K wek'we`vj q bq, Zvrvt` i D'wZ Avtqi Dci 15% nvti AvqKi cp:wbaų Y Kwij |

tgmWk'vj , tWvUvj , Bw'Awbqwi s I Z` cŪ³ wkt'v vtb wbtqwiRZ cŪBtFU Ktj R ev wek'we`vj qmgfni Avq Kigj³ nBte wKŠ` H mKj cŪZŏvti tųtų cŪZeŌi h_vi wZ wbi BųZ wnmve weei YxmtgZ AvqKi weei Yx`w_j KwitZ nBte |

cvej K wek'we`vj qmgfni Avq Kigj³ nBtf |

Bnv 1j v Rj vB,2007 Bs Zwi L nBtZ KvhrKi nBte |

12. Uų÷ AvBtb wbeŪbKZ MtelYv cŪZŏvb Avtqi Rb Ki nwm Gm,Avi ,I bs157-AvBb/AvqKi/2007 Zwi L-28 Rp 2007

mi Kvi Uų÷ AvBtb wbeŪbKZ cųelYv cŪZŏvti Avtqi Dci 15% nvti AvqKi cp:wbaų Y Kwij | Bnv 1j v Rj vB, 2007 Bs Zwi L nBtZ KvhrKi nBte |

13. bZb wvcZ wktf nwmKZ nvti Ki cwi tktvtai mveav cŪvb

Gm,Avi ,I bs172-AvBb/AvqKi/2007 Zwi L-30/06/2009 Gi gva'ig 1j v Rj vB, 2009 Bs ntZ 30tk Rp,2012 Bs chS-(Df q w em AŠf³) mgtqi gta` bZb vte wvcZ wbaųi Z wKŌwktf cŪZŏvbK Gj vKvft` cvP A_ev mvZ eŌi tgqvt` wKŌzKZmvtctų nwmKZ nvti Ki cwi tktvtai mųhvM cŪvb Kiv ntqtQ |

14. PvUwGKvDųUųU dvtgP Avq Kigj³ ni qvi weavb m'ųj Z GmAvi I ewZj Ki Yt

Gm,Avi ,I bs150-AvBb/AvqKi/1995 Zwi L-25tk AvMŌ, 1995 Ges Dnv mstkvb msKvŠ-Gm,Avi ,I bs183-AvBb/98 Zwi L 19tk AvMŌ, 1998 I Gm,Avi ,I bs181-AvBb/99Zwi L 01/07/1999 Abųhvqx PvUwGKvDųUųU dvtgP Avq dvtgP nvtZ Ki g³ wųj | evRU Kvhrųg 2008 Gi gva'ig Gm, Av , I bs-205 AvBb/AvqKi/208 Zwi L 30/06/2008 ųvi v Gm Av i bs 150 AvBb/1995 Zwi L 28tk AvMŌ 1995 ewZj Kiv ntqtQ | Gi dtj 2008-2008 Kieų_ųK PvUwGKvDųUųU dvtgP Avq dvtgP nvtZ Ki thM` nte |

37 | e'w³ I tKv'uvbxi Ki Rgvi Ges Avcxj I UųBejvbj Gi wd Rgvi tKwWųngat

mKg bs	weei Y	tKvW bs															
		1	-	1	1	4	1	-	0	0	0	0	-	0	1	1	1
1	e'w ³ tkyxi tKvW	1	-	1	1	4	1	-	0	0	0	0	-	0	1	1	1
2	tKv'uvbx tKvW	1	-	1	1	4	1	-	0	0	0	0	-	0	1	0	1
3	UųBejvbj wd	1		1	1	4	3	-	0	0	1	5	-	1	8	7	6
4	Avcxj wd I Kwcs wd (XvKv)																
	K. Ki Avcxj AĀj -1, XvKv	1	-	1	1	4	3	-	0	0	0	1	-	1	8	7	6
	L. Ki Avcxj AĀ-2, XvKv	1	-	1	1	4	3	-	0	0	0	5	-	1	8	7	6
	M. Ki Avcxj AĀj -3 XvKv	1	-	1	1	4	3	-	0	0	1	0	-	1	8	7	6
	PUMųg, Lj bv																
	N. Ki Avcxj AĀj -PUMųg	1	-	1	1	4	3	-	0	0	2	0	-	1	8	7	6
	O. Ki Avcxj AĀj -Lj bv	1	-	1	1	4	3	-	0	0	2	5	-	1	8	7	6

38| mÂqctîi gþvdvi Dci Drtm AvqKi KZþbi iuk`

...../e`vsK/WKNI /mÂq ejti v..... kvLvi
 ermi tgqv` x mÂqctî / Kcb, ti wRtók b bs..... Zwi L..... Gi
 MûnK wgt / wgtmm Gi wKv nþZ UvKv.....
 (K_vq.....UvKv) gj` gvtbi mÂqctîi weci xZ AwRZ UvKv
gþvdvi Dci UvKv (K_vq.....
 UvKv) Drtm AvqKi KZþ Kiv nþqtQ|

39| Kigyþ Ges Ki Ae`vnuZi Rb` `vexKZ Avqt

Ki`vZvi Kigyþ Ges Ki Ae`vnuZi cûB Avq_vKtj Zv GLvþb t`LvþZ nte| e`w³ Ki`vZvi Kigyþ Avtqi KtqKwU AvBtUg bxtP t`qv nþj vt

- (1) Ki`vZv hv` PvKi xi` wqZ; cvj þbi Rb` tKvb wtkl fvZv, mjev ev AvþZwL K (perquisite) cvb;
- (2) tcbkb;
- (3) mi Kvi x wmwKDwi wJR nþZ cûB mý 5,000/- UvKv chS-;
- (4) wWteÁvi nþZ cûB mý 20,000/- UvKv chS+ Zte mi Kvi x wmwKDwi wJR I wWteÁvi Dfq LvZ nþZ cûB mý_vKtj, mefgw 20,000/- UvKv chS-Kigyþ nte;
- (5) Askx` vix dvgnþZ cvl qv gj abx gþvdvi Ask;
- (6) MûPBwU cûB;
- (7) cûfþWwU dvÛ (G`v±, 1925 Abþvqx) t`þK cûB A_°
- (8) `xKZ cûfþWwU dvÛ t`þK cûB A_°
- (9) `xKZ mþvi G`vþtqkb dvÛ t`þK cûB A_°
- (10) tKv`úvbxR cûDU (I qvKw`cwUwntckb) G`v± 1968 Gi Avl Zvq I qvKw`cwUwntckb dvÛ t`þK cûB A_°
- (11) wgdPq`vj dvÛ A_ev BDwU dvÛ t`þK cvl qv j f`vsk (dividend) hv 25,000/- UvKvi tekx bq;
- (12) mi Kvi x wbi v cE`v RvgnþZi mý hv mi Kvi Kigyþ etj tNvI Yv Kþi tQ;
- (13) i vþvgwU, ev` i evb I LvMovQwo tRj vi cvrvox Awæv mxi Øvi v GB tRj v_tj vtZ cvw Pwv Z Aw`R KgRvþÛi dtj cûB Avq;
- (14) i Bvbx e`emv nþZ cûB Avtqi 50%;
- (15) Avtqi GKgvT Drm ØkwL LvZÛ nþj KwL LvZ nþZ Avq 40,000/- UvKv chS-;
- (16) mÂqctîi mý 1,50,000/- UvKvi tekx bv nþj |
- (17) j`vcUc Kw`úDUvi 1,00,000/- UvKv chS-
- (18) tW`Uc Kw`úDUvi 50,000/- UvKv chS-
- (19) ØKw`cDUvi mclwI qvi Ø e`emvi Ges **ITES** e`vemv nþZ D`mZ Avq
- (20) grm` Lvgyi, Mew` ci i Lvgyi, nvm-gj Mxi Lvgyi, Zz MvtQi PvI, ti kg`wU tcvKv cvj þbi Lvgyi, e`vØ Drcv`b Lvgyi, dj I j Zv cvZvi PvI, Q`vK Drcv`b Lvgyi, D`vb Lvgyi cKí, exR Drcv`b, `vbxqfvte Drcw` Z exR wcyB Ges `þ I `þRvZ `te`i Lvgyi nþZ AwRZ Avq| Zte G t`þt` AwRZ Avq 1,00,000/- UvKv Gi Awak nþj AwRZ Avtqi 10% mi Kvi x eÛ µtq wwbþqwm KiþZ nte| {Gm,Avi I bs-206-AvBb/AvqKi/2005}
- (22) ÷ K G· tþt`A Zwv Kvfþ tKv`úvbx i tkqvi wµµq nþZ AwRZ gj abx gþvdv {AvqKi Aa`v`k, 1984 Gi aviv 32{7}};
- (23) evsj vt`þki evþti D`mZ Avq cþwv Z Avþþi Aaxþb evsj vt`þk AvbxZ nþj, D³ Avq {Gm,Avi I bs-216AvBb/AvqKi/2004}};
- (24) mi Kvi KZK Abþgw` Z mÂqx tcbkb `xg nþZ AwRZ mgy` q Avq {Gm,Avi I bs-89-AvBb-AvqKi/2003}};
- (25) I tqR Avbvw`wþfj ctgU eÛ nþZ AwRZ Avq {Gm,Avi I bs-160-Gj/81}
- (26) n`wkí RvZ cY` i Bvbx nþZ D`mZ Avq|
- (27) tZj M`vm Drcv`þb wbtqwmRZ tKvb tKv`úvbxK mi Kvi KZK Dnvi AvqKi eve` A_°cwi þkva Kiv nþj D³ tZj M`vm tKv`úvbx Avq|

- (28) temi Kvix Kvil Ktj R I Kul vekje`vj tqi Avq
- 29) t`tki th tKvb wmlu Ktcrfkb, th tKvb tRj v m`ti i tcSimfv, K`vubtgU tewA_ev XvKv tRj vi AŠMZ th tKvb tcSimfvi Avl Zvaxb Gj vKvi evBtI evsj vt`tki th tKvb Gj vKvq wbuqZ 01/07/2008 nTz 30/06/2013 Zwi tLi gta` wbuqZ bbZg 10 wU d`vU weukó cvPZj v ev Z`pY`Zj vi Bgvi Z nTz Avq;
- 30) qiz`I gvSwi wki hvi eml R UYP fvti i cwi gvY 24 j q UvKvi tekx bq Dnvi Avq;
- 31) wRtiv Kzcb eU nTz D`MZ Avq;
- 32) PvkixRixi hvZvqv FvZv eve` cÜB 24,000/- (PweYk nvrvi) UvKv chS+

40| AwMöy Ki cÜ vb Ges bZb Ki`vZv KZK AwMöy Ki cÜ vb-aviv 64, 65, 66, 67, 68, 69, 70, 72, 73

K. AwMöy Ki cÜ vb- aviv 64

Ki`vZvK cÜZ`K Aw`R ermti AwMöy Ki cÜ vb Kwi tZ nBte hw` tKvb Ki`vZvi mefkl wbañ Z tguU Avq mvguqK ev wbuqZ Ki wbañ bx Avl Zvq 3,00,000/- UvKv AnaK nBtj | Zte Kw Awq Ges gj abx j vf LvZ Avtqi tqt AwMöy Ki cÜ vbKwi tZ nBte bv A_vP 64(1) aviv GB LvZ Avtqi tqt cÜhvR` nBte bv | (A_@AvBb 093 G AwMöy Ki cÜ vtbi Rb` mefgoAw`R mxgv Ki`vZvi tKbxtft` 5,000/-, 20,000/-, 60,000/- UvKv th wbañ Z wQj , Zvnn cwi eZB Kwi qv mKj tkYxi Ki`vZvi Rb` GB mxgv 1,00,000/- UvKvq DbwZ Kiv nBqvtQ Ges AvBb 2001 Øviv GB mxgv 2 j q Kiv nBqvtQ |) (A_@Aa`vt`k 2007 Øviv 2,00,000/- nBtZ 3,00,000/- Kiv nBqvtQ |)

L. AwMöy Ki wYq -aviv 65

Ki`vZv KZK tmB cwi gvY Ki AwMöy cÜ vb Kwi tZ nBte th cwi gvY Ki mefkl Avqetl P tguU Avtqi Dci wbuqZ fite ev kZ`mvtctq wbañ Z nBqvtQ | Zte D³ AwMöy Ki cÜ vtbi mgq Drm`tj KwZ` ev Av`vqKZ Ki nwm Kiv hvBte |

M. AwMöy Kti i wKw` - aviv 66

Pvi wU mgvb wKw` tZ AwMöy Ki cÜ vb Kwi tZ nBte | Avq etl P 15B tmP`p`f, 15B wWtm`p`f, 15B gvP`Ges 15 B R`tbi gta` Zvnn cÜ vb Kwi tZ nBte |

N. AwMöy Kti i Abgvb- aviv 67

Zte th Ki`vZv AwMöy Ki cÜ vb Kwi teb wZvb hw` gtb Kwi qv`vtKb th, msuké-Ki ermti Zvnni Kti i cwi gvY ce@Zx Ki crmti i tP`q Kg nBte Zvnn nBtj wZvb tkl wKw`-AwMöy Ki cÜ vtbi cte`DcKi Kwgkvti i wbuKÜ cÜ`q weeiY`wLj Kwi qv cte`cÜ E wKw` t UvKv ev` w`qv Aenkó UvKv mefkl wKw` tZ cÜ vb Kwi tZ cwi teb |

O. bZb Ki`vZv KZK AwMöy Ki cÜ vb- aviv 68

th tKvb e`w³ hvnni Avtqi Dci GB Aa`vt`tki wea Abjvqx cte`Ki wbañ Y Kiv nq bvB, Zvnni AvqI hw` tKvb A_ermti 3 j q UvKvi Dcti nBvi m`tebv`vtK, Zte ZvnnvKI AwMöy Ki cÜ vb Kwi tZ nBte | (A_@AvBb 1993 G 50,000/- UvKv nBtZ ewaZ Kwi qv 1,00,000/- UvKv Kiv nq GBA_@AvBb 2001 Øviv 2 j q UvKv Kiv nq |) (A_@Aa`vtk 2007 Øviv 2 j q nBtZ ewaZ Kwi qv 3 j q Kiv nBqvtQ |)

P. AwMöy Kti i wKw`-cwi tkrta e`_Zv -aviv 69

th Ki`vZv AwMöy Ki cÜ vtbi thvM`, Kti i wKw`-cwi tkrta e`_ñBtj msuké-wKw` t Rb` tLj vcx Ki`vZv gtb Kiv nBte |

Q. AwMöy Ki cÜ vb e`_Zvi Rb` mj - aviv 70

th Ki`vZv AwMöy Ki cÜ vtbi thvM`, wbuqZ Ki wbañ tYi mgq hw` t`Lv hvh GB wea Abjvvti AwMöy Ki cÜ vb Kiv nq bvB ZLb Kti i mnnZ mij mj thvM Kiv nBte |

R. AwMöy Ki Rgv (Credit) wnmvte wetePZ-aviv 71

mj` ev Rwi gvbn e`wZZ tKvb UvKv Ki`vZv KZK AwMöy cÜ vb ev Av`vq nq, Zvnn th Avq ermti i Avtqi mnnZ m`úwKZ tmB ermti Ki cÜ vb Kiv nBqvtQ ewj qv Mb` Kiv nBte |

S. AwZwi³ AwMöy Ki cÜ vtbi Rb` mi Kvi KZK mj` cÜ vb aviv 72

†Kvb Ki`vZv wbaŋ Z Kti i †tq †Kvb Avq e†l AwaK AwMŋ Ki cŏvb Kwij mi Kvi D³ Ki`vZv†K cŏĒ AwZwi³ Kti i Dci kZKiv 10% UvKv nvti mij mŷ cŏvb Kwiteb| mij mŷ `β ermti i temk mg†qi Rb` cŏvb Kiv nBte bv Ges th Zwi †L wbcqgZ Ki wbaŋi Y Kiv nBqv†Q, tmB Ki wbaŋi Yx ermti i 1jv Rj vB nB†Z MYbv Kiv nBte| (A_©AvBb 1992 G m†` i nvi 18% nB†Z 12% Kiv nh Ges A_©AvBb 94 G 12% nB†Z 10% Kiv nq Ges 1997 mvtj i A_©AvB†b 1jv Gwc†j i cwi e†Z⁹ 1jv Rj vB nB†Z MYbv Kiv nBte weavb Kiv nq Ges 1998 mvtj i A_©AvB†bi gra†g ŐKi e†l † 1jv Rj vB nB†Z0 kāmgn cŏZ`vcb Kiv nBqv†Q|

T. Kg AwMŋ Ki cŏv†bi Rb` Ki`vZv KZŔ mŷ cŏvb aviv 73

†Kvb A_erm†i Ki`vZv w†R AwMŋ Ki wbaŋi Y Kwiv cwi †kva Kwij cwi †kwaZ AwMŋ Ki Drtm KwZŔ Ki mn, Zvni wbcqgZ wbaŋi Z Kti i 75% Gi Kg nB†j D³ Ki`vZv†K Acwi †kwaZ Kti i Dci 10% mij mŷ cŏvb Kwiz nBte| (A_©AvBb 1992 G m†` i nvi 18% nB†Z 12% Kiv nh Ges Őwbaŋi Z Kti i 0 cwi e†Z⁹ wbaŋi Z Kti i 75% cŏZ`vcb Kiv nh Ges A_©AvBb 94 G 12% nB†Z 10% Kiv nq m†` i mgqKvj nBte AwMŋ Ki cwi †kva†i msuké-Avq†l † 1jv Rj vB nB†Z wbcqgZ Ki wbaŋi Y†i Zwi L chŔ-ev 1jv Rj vB nB†Z `β ermi chŔ-GB `††qi g†a` thw Kg nBte| (A_©AvBb 2002 Ővi v Gwc†j G cwi e†Z⁹ Rj vB Kiv nq|

U. wi Uv†b† w†wĒ†Z Ki cŏvb aviv-74

(aviv 75, 77, 78, 89(2), 91(3) A_ev 93(1) Abym†i wi Uv†b† Rgv †` l qv cŏhvR` cŏZ`K e`w³†K wi Uv†b† Rg w`evi w`b ev c†e⁹ wi Uv†b† w†wĒ†Z †`q Ki Aek`B cŏvb Kwiz nBte| G†††† Zvni Av†qi †††† Drtm Ki KZŔ Kiv nB†j ev cŏvb Kiv nB†j Zvni we†qm†hvM` nBte| hw` †Kvb e`w³ h_vh_ Kvi Y e`ZxZ Ki cŏvb Kwiz e`_nb Zte Zvni†K †Lj vcx Ki`vZv wnmvte we†Pbv Kiv nBte|

aviv-64, 65, 66 Ges 67 Abym†i Y Kti Ki`vZvi AwMŋ Ki cŏvb, AwMŋ Ki wbaŋi Y, AwMŋ Kti i wkw`-Ges AwMŋ Ki wbi†cY Kiv nq| Ki`vZvi me†kl Avq ermti i wbcqgZ A_ev mvguqK Ki wbaŋi Y†i gra†g tgvU Avq wZb j †† UvKvi Dci wbaŋi Y Kiv n†j ZLb cŏZ`K Ki`vZv†K cŏZ`K ermti AwMŋ cŏv†bi gra†g Ki cŏvb Ki†Z n†e| Zte Kwil Avq Ges g† abx Av†qi †††† Bnv cŏhvR` n†e bv| aviv 68 Abym†i Y Kti bZb Ki`vZvi tgvU Avq wZb j †† UvKv AwZµg Ki†j wZwb cŏZ`K A_erm†i i 15 R†bi c†e⁹Zvi tgvU Avq Ges AwMŋ Ki cŏ`j b Ki cŏvb Ki†eb|

41| Drtm KwZŔ Ki †Kvb Lv†Z Rgv Ki†Z n†e

th Ki`vZv †_†K Ki KZŔ ev msMŋ Kiv n†q†Q tm Ki`vZv hw` †Kv†úvbx nq Zvntj 01/1141/0000/0101 -AvqKi †Kv†úvbx mgnŐ Lv†Z Drtm KwZŔ/ msMŋKZ Ki Rgv w`†Z n†e; Avi hw` D³ Ki`vZv †Kv†úvbx bv n†q _v†K Zvntj (†Kv†úvbx e`wZZ Ab` mKj Ki`vZvi ††††) 01/1141/0000/0111 AvqKi-†Kv†úvbx e`wZZŐ Lv†Z Drtm KwZŔ/msMŋKZ Ki Rgv w`†Z n†e|

42| Ki wbaŋi Y t

- mvguqK Ki wbaŋi Y

AvqKi Aa`v†`†ki 1984 Gi aviv 81 Gi Avl Zvq mvguqK Ki wbaŋi Y†i weavb cŏvqb Kiv n†q†Q| th ermi Ki wbaŋi Y m†úb†e†e tm ermti i 1jv Rj vB Zwi †Li ci th †Kvb mgq ms†††B c×wZ†Z Ki`vZvi cwi †kva†hvM` Ki mvguqK f†te wbaŋi Z n†Z cv†i |

- Ki`vZvi m†wK wi Uv†b† w†wĒ†Z Ki wbaŋi Y

AvqKi Aa`v†`k 1984 Gi 82 Gi Avl Zvq Ki`vZv KZŔ`wLj KZ m†wK wi Uv†b† w†wĒ†Z Ki wbaŋi Y†i weavb cŏvqb Kiv n†q†Q| †Kvb e`w³ KZŔ wi Uv†b† wLj Kiv n†j H e`w³ i Dcw`wZ Ges cŏgYw` Qrov Ki KgRZ†wi Uv†b† m†wK Ges m†úb†e†e†j g†b Kti Ges Ki`vZvi tgvU Avq wbaŋi Y Kiv nq| Gi†c wbaŋi Y†i w†wĒ†Z Zvi cŏ`q Ki wbbŋ Kti cieZx³⁰ w`†bi g†a` Ki`vZvi wBKU cw†v†bv nq|

- mnR c×wZi Aax†b Ki wbaŋi Y

AvqKi Aa`v†`k 1984 Gi aviv 82A Gi Avl Zvq mnR c×wZi Aax†b Ki wbaŋi Y Kiv nq| cv†ej K †Kv†úvwb Qrov †Kvb Ki`vZv †Kv†úvbx hvi 1995 mvtj i 30 R† A_ev Zrc†e†mgv†b ceŔZx†h †Kvb mg†qi Ki wbaŋi Y hw` Ki wbaŋi Yx ermi hv 1995 mvtj i 1jv Rj vB ev Zvi ci †_†K`i`i` n†q 1997 mvtj i 30 †k R† Gi g†a` †kl nq, Gi†c wbaŋi Yx ermti i mvt_ mvg†m` cŏ k† Kti Avq

ermṯii Avṯqj weUvY[©] vṯLj Kiv nq Ges Gifc cṰ kṰKZ Avq hw̄ ce[©]Zx[©]ermṯii wbiṯicZ Avṯqj ṯṯq `k kZvṯki tekx nq Ges th ermṯii Rb̄ Ki wbaṯiY Kiv mṯubṯnqwb D³ ermṯii ce[©]Zx[©]cṰZwU wbaṯiY bx ermṯi bb̄Zg `k kZvṯk nṯi eṯx cṰṯ nq, Zṯe Ki `vZvi `vṯLj KZ wi UvY[©]mZ I mṯuY[©]eṯj MY nṯe Ges D³ wi UvṯY[©] Dci wṯw[©]E Kṯi Ki wbaṯiY Kiv nq|

- meRbx̄b ṯwbaṯiY cṰwZi Aaxṯb Ki wbaṯiY-aviv 82weve
(1) thṯṯṯṯ ṯKvb Ki `vZv mZ I mṯuY[©]Avṯqj wi Uṯṯ `vṯLj Kwṯṯeb, DcKi Kwṯkbvi GBifc wi Uṯṯ wṯṯR MṯiY Kwṯṯeb A_ev Zwi ṯṯgZv cṰṯ cṰZwbaṯiY gvaṯṯg MṯiY KivBṯeb Ges GBifc wi Uṯṯ MṯiYi i wṯk `BmṯiY Kwṯṯeb Ges Abjifc i wṯk `wU Ki wbaṯiY bx Avṯ `k wṯmṯe MY nBṯe, th Ki eṯiṯ Rb̄ wi Uṯṯ `vṯLj Kiv nBqvṯQ|
(2) wi UṯṯwU mṯuY[©]evṯj qv Mb̄ nBṯe hw̄ Bnv 75 avivi Dcaviv (2) weavb Abymṯi `vṯLj Kiv nq Ges 74 avivi weavb Abymṯi Ki cṰvb Kiv nBqv ṯṯK|
(3) hṯvB ṯwK bv ṯKb Dcaviv (1) Ges 93 avivq teW[©]ev teṯW[©] Awab ṯ th ṯKvb KZ[©]ṯ hw̄ teW[©]ZvṯṯK ṯṯgZv cṰvb Kwṯ ṯṯṯṯ, teW[©]KZ[©] wbaṯiY Z wṯqṯg Dcaviv (1) Gi Aaxṯb `vṯLj KZ wi Uṯṯi GKwU Ask wbaṯiY Kwṯṯeb Ges wbaṯiYX wi Uṯṯmṯ DcKi Kwṯkbvi i wṯKU ṯcṰY Kwṯṯeb wṯixṯṯi Rb̄ Ges DcKi Kwṯkbvi ZLb AMṯi nBṯeb hw̄ cṰqvRb nq 83 aviv A_ev 84 avivi Aaxṯb Ki wbaṯiY ṯbi Rb̄ (D³ aviwU A_ṯAaṯ `k 2007 ṯvivi mṯṯekb Kiv nBqvṯQ Ges eṰbxi kāmṯ A_ṯAaṯ `k 2008 ṯvivi wṯj ṯ Kiv nBqvṯQ)
(4) meRbx̄b ṯwbaṯiY bx cṰwZi Avl Zvq bZb Ki `vZvṯi `vṯLj KZ AvqKi wi Uṯṯ[©]emv/ ṯckv Avṯqj ṯṯṯṯ cṰwṯZ gj aṯbi bb̄Zg 25% Avq cṰ kṰ Kṯi wea ṯgZṯeK Ki cwi ṯkva Ki ṯj cṰwṯZ gj ab mṯuṯK[©]Kvb cṰkKiv nṯe bv|
(5) meRbx̄b ṯwbaṯiY bx cṰwZi Avl Zvq bZb Ki `vZv KZ[©] MṯxZ gj abx mṯeavi Ask A_ṯ cṰwṯZ gj ab ci eZi[©]cṰP eṰṯi i gṯaṯ ṯKvb ṯṯeB (avi, `vb BZ[©]w̄ cṰṯṯvq) n[©]ṯṯi Kiv hṯe bv|
(Dcaviv (4) I (5) A_ṯAvBb 2009 ṯvivi mṯṯekb Kiv nBqvṯQ|

AvqKi Aaṯṯ `k aviv 82B Gi ci bZb aviv 82BB mṯṯṯRṯbi gvaṯṯg mveRbx̄b ṯwbaṯiY cṰwZ (Universal Self Assessment) cṰZṯbi weavb Kiv nṯṯṯQ| G weavṯbi dṯj th ṯKvb Ki `vZv wbiṯicZ Avq/ṯṯwZ wṯeṯṯṯi mveRbx̄b cṰwZ[©]AvqKi wi Uvb[©] vṯLj KiṯZ cwi ṯeb| D³ iṯc `vṯLj KZ wi Uṯṯ mṯṯṯ-DcKi Kwṯkbvi ev Zvi ṯṯgZv cṰṯ ṯKvb KgRZ[©] Kgṯvix KZ[©] MṯiY Kṯi D³ wi Uṯṯbi cṰṯ ṯKvi cṰ Ki `vZvṯK cṰvb Kiṯeb| D³ cṰṯ-ṯKicṰB Ki `vZvi Ki wbaṯiY bx Avṯ `k eṯj weṯePZ nṯe| AvqKi Aaṯṯ `k, 1984 Gi aviv 82 Gi ṯcṰṯvṯṯm, aviv 83A Ges 83AA Gi Avl Zvq `vṯLj KZ bq, Gifc th ṯKvb wi Uṯṯ hw̄ aviv 75(2) Ges aviv 74 Gi kZ[©] cwi cvj b ce[©] `vṯLj KZ nṯṯ ṯṯK Zṯe Zv mveRbx̄b ṯwbaṯiY cṰwZi Avl Zvq `vṯLj KZ I wṯ[©]ṯw[©]EṯiM̄ wi Uvb[©]nṯṯṯe weṯePZ nṯe|

Gifc wi Uṯṯ AvqKi Aaṯṯ ṯki 75(2) avivq Dṯj ~~ṯKZ~~ mgqmṯvi gṯaṯ `vṯLj KiṯZ nṯe Ges 74 avivq Dṯj wṯZ ṯKZ Ki `vq cwi ṯkvaZ nṯZ nṯe| Ki `vZvi wi Uṯṯ[©]ṯwZ cṰwṯZ nṯj , wi dvṰ D^ṯṯ nṯj , ce[©]Zx eṰṯi i Aṯcṯṯv Kg Avq cṰwṯZ nṯj , GgbwK Ki gṯ³ Avq vṯKṯj A_ev `vb cṰṯ nṯj I mveRbx̄b ṯwbaṯiY cṰwZ[©] wṯ[©]ṯw[©]EṯiM̄ wi Uvb[©]nṯṯṯe weṯePZ nṯe|

e^ṯṯ³ dvṯ[©]ṯKv[©]ṯvbx ev Ab̄ th ṯKvb Ki ṯṯM̄ mE; mveRbx̄b ṯwbaṯiY cṰwZ[©]AvqKi wi Uvb[©] vṯLj KiṯZ cwi ṯeb|

RvZxq ivR[©] teW[©]ev RvZxq ivR[©] KZ[©] ṯṯgZv cṰṯ ṯKvb KZ[©]ṯ, mveRbx̄b ṯwbaṯiY cṰwZ[©] `vṯLj KZ th ṯKvb wi Uvb[©]evṯvB Kṯi wṯixṯṯi Rb̄ mṯṯṯ-DcKi Kwṯkbvi ṯK wṯṯ Rbv cṰvb KiṯZ cwi ṯe| mṯṯṯ-DcKi Kwṯkbvi cṰqvRbṯeṯa D³ wi Uṯṯmṯ wṯixṯṯi ci cṰhvR̄ ṯṯṯṯ AvqKi Aaṯṯ ṯki 83(2) ev 84 avivq gṯj v wṯ[©]ṯw[©]E Kiṯeb| A_ṯṯ ṯKvb DcKi Kwṯkbvi RvZxq ivR[©] teW[©]ṯṯ ce[©]AbṯwZ e^ṯZx ṯKvb mṯṯ[©]Z Ki `vZvi wi Uvb[©]wṯixṯṯi KiṯZ cwi ṯeb bv| AvqKi Aaṯṯ ṯki aviv 94 Gi Dc-aviv (2) mṯṯkrab Ki Zṯ Gifc weavb Kiv nṯṯṯQ th, mveRbx̄b ṯwbaṯiY cṰwZi th mKj wi Uvb[©]RvZxq ivR[©] teW[©]KZ[©] AwṯṯUi Rb̄ evṯvB Kiv nṯe tm mKj gṯj vi Kiv ṯ `k mṯṯṯ-wi Uvb[©] vṯLj i gṯm ṯkl nṯl qvi 15 gṯṯi gṯaṯ cṰṯvb KiṯZ nṯe| aviv 75(2) Ges aviv 74 Gi Dṯq kZ[©]ev ṯKvb GKwU kZ[©] cwi cvj Z bv nṯj A_ev 93 avivi Avl Zvq `vṯLj KZ nṯj A_ev Ab̄ wea Dcṯṯṯ `vṯLj KZ nṯj , wi Uṯṯmṯ mṯavi Yṯṯe wṯ[©]ṯw[©]EṯiM̄ wi Uvb[©] nṯṯṯe weṯePZ nṯe| A_ṯṯ Gifc wi Uvb[©]82BB avivi Avl Zvq wṯ[©]ṯw[©]EṯiM̄ nṯe bv|

- PwU[©]G[©]vKvDṯvṯUi wi ṯcṰU[©]ṯw[©]E[©] Kṯi wbaṯiY
aviv 83AAA Gi Avl Zvq PwU[©]G[©]vKvDṯvṯUi wi ṯcṰṯU[©] ṯw[©]ṯṯ[©]Z Kṯi wbaṯiY Kiv nq| Ki `vZv ṯKv[©]ṯvbi wi UvY[©] vṯLj Kivi ci hw̄ teW[©]D³ wi UvY[©]mṯuY[©]ev mṯwK bq eṯj gṯb Kṯi Zṯe Ki `vZvi wṯmve cixṯṯi Rb̄ GKRB wbenṰZ PwU[©]G[©]vKvDṯvṯUi wi ṯcṰṯU[©] ṯw[©]ṯṯ[©]Z Kṯi wbaṯiY Kṯi |

- mtevEg wePvi gra`tg Ki wbaſi Y
aviv 84 Gi Avl Zvq DcKi Kvgkovi wj wLZ Avt`tki gra`tg mtevEg wePvſi i wfiEzZ Ki`vZvi tgvU Avq wbaſi Y KiZ cvſi b|

43| bMt` MpxZ Fſi AstKi wbaſi Z cwi gvſi tſi cwi eZB Avbqb [section 19(21)] t
A_@AvBb, 2009 Gi gra`tg AvqKi Aa`v`k, 1984 Gi 19(21) aviv bMt` MpxZ Fſi cwi gvſi tſi cwi eZB Avbq nſtq| AvqKi Aa`v`k, 1984 Gi section 19 Gi sub-section (21) Gi we`gvb weavb Abjvq ſKvb Avq eQi e`w`tkſi Ki`vZv KZſ Ab`ſKvb e`w`i wKU nſt bMt` 50,000/- UvKi Dcſi FY Mſi Kſi tmB Fſi AsK cieZwZb eQi i gta`tdiZ cſvb bv Kiv nſt cieZx`Kieſi Zv FY Mſi Zvi tgvU Avtſi Aſſ`Kiv nſt| A_@AvBb, 2009 Gi gra`tg AvqKi Aa`v`k, 1984 Gi 19(21) aviv AvbZ cwi eZſi ſv GB Fſi mſv 50,000/- UvKv t_ſk ewoſt 1,00,000/- UvKv Kiv nſtq A_@AvBb t_Kvb Ki`vZv KZſ t_Kvb e`w`i wKU t_ſk bMt` 1,00,000/- UvKi Dcſi FY wſtq cieZx`wZb eQi i gta`Zv tdiZ bv w`ſt cieZx`Kieſi tmb Fſi AsK FY Mſi Zvi nſt Avq wntmſe thvM KiZ nſe|

44| Acſ wKZ Avq weſtqvſi tſi mgſ:

(K) bZb wki`vcb | tſſZ AeKvſtgv wbgſi Acſ wKZ Avtſi Dci 10% nſi Ki cſvſi kſZ weſtqvſi mſhvM cſvſi weavb cEzB [Section 19A] t

A_@AvBb, 2009 Gi gra`tg AvqKi Aa`v`k, 1984 Gi Section 19A cſv`vcb Kiv nſtq| Gi gra`tg Acſ wKZ Avtſi Dci 10% nſi Ki cſvb Kſi D³ Avq wſt³ kſZ wZb wktſ weſtqvſi mſhvM cſvſi weavb cEzB Kiv nſtq

- weſtqvſi mgq mſv nſe Rj vB 2009 nſt Rſ 2010|
- Acſ wKZ Avtſi Drm Dſi Eceſ wbaſi Z diſ Avq tNv Yv KiZ nſe|
- th LvſZ weſtqvM Kiv nſe D³ cſſi KZRb tſvſi Kgſms`vb nſe Zvi tNv Yv t`qvi weavb ivLv nſtq|
- wki`cſZvſi Kgſms`vſi weſtqvM cſZvſi ewiſw`K Drv`ſb tMſ hvPvB Kiv nſe|
- tſſZ AeKvſtgv wbgſi mſvſ-cſſi Kgſms`vſi weſtqvM cſſi Pj vKvſxb mgſ hvPvB KiZ nſe|

Kgſms`vſi j tſi tſi vK wſtqvſi tNvM Z mſv hvPvB Kſi h_vh_ cvl qv bv tMſ cſ E mſeav ewZj Kiv hvſe|

th mKj LvſZ weſtqvſi tſi Section 19A Gi Avl Zvq mſeav tſv hvſe tm_tj v wbaſi fct

bZb vncZ wki` - D³ wki` cſZvſi tKv`vb AvBb, 1994 (1994 mſi 18bs AvBb) Gi Aaxſ wbenUZ nſt nſe hvi LvZ_tj v h_vſtgv, GſMſ cſmms wki` (dj cſmſRvZKvix wki` cſZvſi, teſeKv`vſi KURvZKvix wki` cſZvſi, dſi i Rm cſZKvix wki` cſZvſi, i vſi nſt cY` Drv` bKvix wki` cſZvſi), tU_ UvBj wki` cſZvſi, w`ú wſ wki` cſZvſi, tU_ UvBj tſvſi R Drv` bKvix wki` cſZvſi, MſtgvM Drv` bKvix wki` cſZvſi, PvgovRvZ cY` Drv` bKvix wki` cſZvſi, tLj bv cſZKvix wki` cſZvſi, Avmevſ Drv` bKvix wki` cſZvſi, Z`_`chſ wki` cſZvſi (Information technology enabled services), WſM I dſvſi DvſK`v j m Drv` bKvix wki` cſZvſi, j vBU Bv`wſvſi wki` (th tKvb tſvſi vj, Bſj wſv`v A_ev Bſj wſv`v tſvſi vj A_ev Dvſi hſſſ Drv` ſb wſtqvM wki` cſZvſi), tſj vgvBb `e` Drv` bKvix wki` cſZvſi, cwſv`K`e` Drv` bKvix wki` cſZvſi, wſvſi Drv` bKvix wki` cſZvſi, tmſvſi q`vi Drv` bKvix wki` cſZvſi, Avqib Avkvi K t_ſk vj Drv` bKvix wki` cſZvſi, Gg.Gm. iW Drv` bKvix wki` cſZvſi, wſv. AvB. mſv Drv` bKvix wki` cſZvſi, mſi Drv` bKvix wki` cſZvſi, KxvſvK Drv` bKvix wki` cſZvſi, tcwſv`mvBW Drv` bKvix wki` cſZvſi, Kv`úDUvi nvwſv q`vi Drv` bKvix wki` cſZvſi, tſſſ-tſvſi vj Drv` bKvix wki` cſZvſi, Kvſ hſſſ Drv` bKvix wki` cſZvſi, eqj vi Drv` bKvix wki` cſZvſi, WſM, tſvſi vj m Ges dſvſi DvſK`v j m Gi Kvſvſi Drv` bKvix wki` cſZvſi, Kſſſ Drv` bKvix wki` cſZvſi, RvſvR wbgſvſi wki` cſZvſi, Wſvſi Kvſs G wſtqvM wki` cſZvſi, wſvſi cſmſRvZKvix wki` cſZvſi, `» cſmſRvZKvix wki` cſZvſi, G`Kſj Ui I e`vſi Drv` bKvix wki` cſZvſi, Uzi Acvſi Ui m tmev cſvſi wki` cſZvſi, Gvſvſi mſvſi eyj; cſZKvix wki` cſZvſi, cvURvZ cY` Drv` ſb wſtqvM wki` cſZvſi, cwi ſek evſe wſvſi wſvſi wki` cſZvſi, tſſſ JIa Drv` bKvix wki` cſZvſi, ſwſv K`wſſKj m Ges Wſv Drv` bKvix wki` cſZvſi, Kmtſvſi Uqſj wUR Drv` bKvix wki` cſZvſi, chſv wki`, dſvſi q`vi Drv` bKvix wki` cſZvſi, Gg.Gm. wſj U Drv` bKvix wki` cſZvſi A_ev mi Kvix tMſRſu cſvſi ſv mi Kvix KZſ wbaſi Z Ab` th tKvb wki` cſZvſi | tſſZ AeKvſtgv - b`x ev mgſ`e` i, Kſvſi vj, Af`ſſſ vj Kſvſi vj, Kſvſi vj tſvſi tokb, Zij cſvſi Mſv (LNG) Uſvſi I Uſvſi vj, wſvſi (CNG) Uſvſi I Uſvſi vj, Mſv cvBc j vBb, dſvſi vj, Gſj tſvſi vj, tſvſi vj, tſvſi vj tſvſi vj e`Zx tſvſi vj AeKvſtgv, epr cwſv tſvſi vj cſvſi I cvBc j vBb vj gra`tg Zv mi ei vſi, eR`cwi tſvſi vj cſvſi, tſvſi vj cſvſi Ges mi Kvix KZſ tſvſi ſv mi Kvix cſvſi Ab` th tKvb tſſZ AeKvſtgv|

(L) cjuvZb ukfiri tgi vGZ, AvaybKvqb I mrcnhi iy Ac0 ukZ Avtqi Dci 10% nvi Ki c0 vbi ktZ webtqvMi mthvM c0 vbi weavb cEZB (Section 19AA) t

A_ AvBb, 2009 Gi gva'tg AvqKi Aa'v' k, 1984 tZ Section 19AA c0Z' vcb Kti we' gvb ukfiri tgi vGZ, AvaybKvqb I mrcnhi iy webtqvMKZ A_ vbaevYZ kZ' mvtct' AvqKi wefM KZR wev c0k' gtb tbqvi weavb cEZB Kiv n'qtQt-

- AvqKi vi Uvb' mLtj i c-te' webtqvMKZ At_ P Dci 10% nvi Ki c0 vb Ki tZ nte |
- webtqvMi mgqmxgv Rj vB 2009 n'Z Rb 2010 |

(M) cjuRevRvfi Zwj KvF,3 tKv' vbx i tkqvi utq Ac0 ukZ Avq webtqvMi mjeav c0 vb [Section 19AAA] t

A_ AvBb, 2009 Gi gva'tg cjuRevRvfi i mrcnhi iy i j' t' AvqKi Aa'v' k, 1984 tZ section 19AAA c0Z' vcb Kiv n'qtQt | Gi gva'tg cjuRevRvfi Zwj KvF,3 tKv' vbx i tkqvi utq vba' vj mLZ ktZ' Ac0 ukZ Avq webtqvMi mjeav c0 vb Kiv n'qtQt-

- cjuRevRvfi Zwj KvF,3 tKv' vbx i tkqvi utq Ac0 ukZ Avq webtqvMi mgqmxgv nte Rj vB 2009 n'Z Rb 2010 | webtqvMKZ At_ P Dci 10% nvi Ki c0 vb Ki tZ nte;
- webtqvMi ci cieZ' B eQti i gta' webtqvMKZ UvKvi Ask tkqvi evRvi n'Z D'Evj b Kiv hvte bv |

(N) GKwU d'vU ev GKwU t' d'vi vbg' Yi Rb' A_ webtqvMi mthvM c0 vbi weavb cEZB [Section 19BBBB] t

A_ AvBb, 2009 Gi gva'tg AvqKi Aa'v' k, 1984 tZ bZb Section 19BBBB msthvRb Kiv n'qtQt | Gi gva'tg Mn- m'um' E' tZ vba' vj mLZ kZ' mvtct' Ac0 ukZ Avq webtqvMi e' e' v' i vLv n'qtQt

- GKRb e' v' t' Kej gv' GKwU d'vU/ G' v' v' U' g' U A_ ev GKwU t' d'vi i vbg' Yi weci' tZ Section 19BBBB Gi Avl Ziq webtqvMi mthvM v' b' tZ cvi teb |
- webtqvMi mgqmxgv nte Rj vB 2009 n'Z Rb 2010 |

Section 19BBBB tZ evYZ AvqKi c0 vbi nvi m'um' KZ Z_ ' mgn vba' i fct

mu'gK bs	d'vU/ t' d'vi i cwi gic	Ki c0 vbi nvi	th Gj vKvi Rb' c0 hvR'
1	Ab' v' GKkZ eM' gUvi chS-	c0Z eM' gUvi 800/- UvKv	„ j kvb g' tWj UvDb, ebvbx, ewi avi v, vW' t' d' Y Avd' m' v' n' v' D' v' R' s t' m' v' v' B' v' U (vW' I GBP Gm), avbg' v' U Avev' m' K Gj vKv, j vj gv' v' Uq' v' n' v' D' v' R' s t' m' v' v' B' v' U, D' E' i v g' tWj UvDb, em' j' i v Avev' m' K Gj vKv, XvKv K' v' v' U' b' t' g' U Gj vKv, Kv' l' i v b evRvi ew' Y' v' R' K Gj vKv, gv' Z' v' S' j ew' Y' v' R' K Gj vKv, v' j Kkv ew' Y' v' R' K Gj vKv XvKv Ges Lj kv Avev' m' K Gj vKv, cv' P' j vBk Avev' m' K Gj vKv P' A' E' M' g
2	GKkZ eM' gUvi i D' x' v' K' S' t' v' BkZ eM' gUvi i D' x' v' q	c0Z eM' gUvi 1000/- UvKv	1 bs mu'g' t' K evYZ Gj vKvi Rb'
3	v' BkZ eM' gUvi i D' x' v' c	c0Z eM' gUvi 1500/- UvKv	1 bs mu'g' t' K evYZ Gj vKvi Rb'
4	Ab' v' GKkZ eM' gUvi chS-	c0Z eM' gUvi 400/- UvKv	1 bs mu'g' t' K evYZ Gj vKvi evB' ti Ab' m' K' j Gj vKvi Rb'
5	GKkZ eM' gUvi i D' x' v' K' S' t' v' BkZ eM' gUvi i D' x' v' q	c0Z eM' gUvi 600/- UvKv	1 bs mu'g' t' K evYZ Gj vKvi evB' ti Ab' m' K' j Gj vKvi Rb'
6	v' BkZ eM' gUvi i D' x' v' c	c0Z eM' gUvi 1000/- UvKv	1 bs mu'g' t' K evYZ Gj vKvi evB' ti Ab' m' K' j

45 | Income-tax Rules, 1984 G bZb Rule 25AA msthrRbt

AvqKi Aa`v` k, 1984 tZ bZb cZ`mcZ Section 19A Gi Aaxtb wmbtqvtMi tNvl Yv I Ki c0 v`bi t`tt` tNvl Yv c0 v`bi j t` GKWU dig c0`qb Kiv ntqtQ hv RvixKZ GmAvi I bs 189-AvBb/AvqKi/2009, Zwi L 1 Rj vB 2009 Gi gva`tg Income-tax Rules, 1984 G Rule 25AA wntmte msthrRb Kiv ntqtQ| Ki `vZvMY wbtæ emYZ di tgi Avtj vKvbyj wcl tNvl Yvi KvR e`envi Ki tZ cvi teb|

Rule 25AA: Declaration under section 19A for Special tax Treatment.
 The declaration to be furnished as required under section 19A of the income tax Ordinance, 1984 shall be in the following manner:-

1. Name and address of the assessee :
2. TIN :
3. Name of the (a) Circle(b) Taxes Zone.....
4. Name of the industrial undertaking in which the investment is made/to be made.....
 (Registered office/Address).....
5. Source(s) of Investment
 Amount of investment (in figures)
 (in words)
6. Probable date of completion of investment
7. Tax paid :
 (a) Amount (in figures).....
 (b) Challan / Pay-order No:.....
 Bank.....Date.....
8. Number of employees to be employed in the industrial undertaking in which the investment is made/to be made/to be made.....

I solemnly declare that to the best of my knowledge and belief the information given above is correct and complete.

Name and signature
 of the assessee
 Date:

46 | AvqKi wcl tq Avcxj (avi v 153, 154, 155, 156)

c0`vgK Avcxj : tKv`uvbx bq Ggb tKvb Ki `vZv Dc Ki Kvgkvti i Avt` tki Avt` tki wei`tx Avcxj vZ hM# Ki Kvgkvti i wBKU Avcxj Ki tZ cvi teb | avi v 37 Abhvqx MYbvKZ qWZi cwii gyY, Avq wbarPY, c0` q `vq wbarPY, mj Avt`vc BZ`w` wcl tq GB Avcxj Kiv hvte|
 tKvb Ki `vZv tKv`uvbx Dc Ki Kvgkvti i / cwii `kv`hM# Ki Kvgkvti i tKvb Avt` tk ms`q`z ntj Kvgkvti Avcxj eive`l Avcxj Ki tZ cvi teb|
 th Avt` tki wei`tx Avcxj Kiv nte Zv Rvixi ntZ 45 w` tbi gta` 200/ UvKv Avcxj wd c0`vb Kti wbarff Z di tgi Avcxj Avte` b `vMLj Ki tZ nte| Zte, Avcxj vZ KgRZPhw` G gtg`mS0 nb th wbarff Z mg`tqi gta` Avcxj bv Kivi Rb` ht`o thSw`3 Kvi Y wQj, Zte wbarff Z mgq AwZewinZ nl qvi cil Avcxj Avte` b MhY Kiv th tZ cvi teb|

Avcxj vZ KgRZP (Avcxj vZ hM# Ki Kugkbvi / Kugkbvi Avcxj) Avte` bKvixK Avcxj vel tq e`w³MZ i bvbxi mthwM t` teb | i bvbxtZ Avcxj Kvix wbtR ev cZwbaZ gva`tg Dcw`Z nTZ cvi teb |
Avcxj wbuwEi Rb` mgq tetat` qv AvtQ | Avcxj vZ hM# Ki Kugkbvi I Ki Kugkbvi Avcxj Gi wBKU th grtm Avcxj `vtqi Kiv ntqtQ tmB gym thw` b tkl nte Zvi t`tK 90 w` tbi gta` Avcxj wJ wbuwEi Ki tZ nte | Ab`_vq, Avcxj wJ MpxZ ntqtQ etj weteiPZ nte |

Avcxj vZ U#Bepvtj Avcxj (aviv 158, 159)

K. tKvb Ki`vZv Avcxj vZ hM# Ki Kugkbvi ev Kugkbvi Avcxj Gi Avt`tki wei`tx ms¶jx ntj wZwb Avcxj vZ U#Bepvtj Avcxj `vtqi Ki tZ cvi b |
Zte, GB Avcxj i mgq Avcxj Kvix Ki`vZvK wBR`xKZ Ki I Avcxj vZ hM# Ki Kugkbvi ev Kugkbvi Avcxj KZK th cwigrY Ki avh` Kiv ntqtQ Zvi cv`K`i 10% cwitkva Ki tZ nte |
Djt E, Ki Kugkbvti i ceftgr` b MhY KtI Dc Ki Kugkbvti Avcxj vZ hM# Ki Kugkbvi ev Kugkbvi Avcxj Gi Avt`tki wei`tx Avcxj Ki tZ cvi teb |

L. U#Bepvtj Avcxj Kivi t¶t¶ mgq mxgv nte`Q Avcxj vaxb Avt`k m`utK`AewZ nI qvi Zwi L t`tK 60 w` b | Zte, Avcxj vZ U#Bepvtj h` G gtg`mS` nb th wbafti Z mgqti gta` Avcxj bv Kivi Rb` ht`o thw`K Kvi Y wQj , Zte wbafti Z mgq AwZewwZ nI qvi ci I Avcxj Avte` b MhY Kiv thtZ cvi b |

M. wbafti Z di`tg cvP nvRvi UvKv wd mn Avcxj Avte` b `wLj Ki tZ nte |

N. Avcxj wbuwEi Rb` mgq tetat` qv AvtQ | Avcxj vZ U#Bepvtj hM# Ki Kugkbvi /Ki Kugkbvi Avcxj Gi wBKU th grtm Avcxj `vtqi Kiv ntqtQ tmB gym thw` b tkl nte Zvi t`tK 6 grtm gta` Avcxj wJ wbuwEi Ki tZ nte | Ab`_vq, Avcxj wJ MpxZ ntqtQ etj weteiPZ nte |

nvBtKvU`i dvti Y (aviv 160, 161, 162 0

Avcxj vZ U#Bepvtj i Avt`tk ms¶jx ntj tKvb Ki`vZv D³ Avt`k m`utK`AewZ nI qvi beYB w` tbi gta` Zv gvgvsmvi Rb` nvBtKvU` wefvtM Avte` b Ki tZ cvi teb | Gifc Avte` tbi mvt`_`B nvRvi UvKvi wd mshj³ Ki tZ nte |

47 | wewbtqvM I `vbKZ AstKi Ki tiqvZ

AvqKi Aa`vt`k, 1984 Gi aviv-44(2)(B) Abjvqx (Zdwmj 3 Abjvfti) GKRb Ki`vZv wbgvj wLZ t¶t¶ wewbtqvM wKsev`vb Ki tj wZwb wewbtqvM I `vbKZ AstKi 10% mivmwi AvqKi tiqvZ cvteb | tiqvZ cvl qvi thwM wewbtqvM ev `vb wi UvtY¶ Zdwmj -3 G Djt E-Ki tZ nte | Ki tiqvZi Rb` GiKg wewbtqvM I `vtbi cwigrY tgvU Avtqi 25% A`_ev 10,00,000/- UvKv Gi gta` thwJ Kg Zvi tekx nTZ cvi te bv | GKRb Ki`vZvi wewbtqvM I `vtbi m`te` LvZi Zwj Kv bxtP t` qv ntj v:

wewbtqvM LvZ :

Rxeb exgvi wcdgqvg
mi Kvix KgRZP c¶ftWU dvtU Pwv
`xKZ fvel`Z Znwtj wbtqvMKZP I KgRZP Pwv
wWteAvi I tkqvtI wewbtqvM
Kj`vY Znwtj I tMvix exgv Znwtj Pwv
mi Kvi KZK Abtgw` Z wWtcwRU tcbkb `xtg Pwv
mÂqcT µtq wewbtqvM
j`vcUc 1,00,000/- ch\$,Kw`uDUvi -50,000/- ch\$†

`vtbi LvZ
hvKvZ Znwtj `vb
tevwKZK Abtgw` Z tKvb `vZe` nvmcivvtj `vb
cZzeUxt` I Kj`vY `wicz cZzovtb `vb
AvMv Lvb tWtj ctgU tBUI qvtK` vb

Avnmwlvq K`vYvi nvmcvZvtj `vb
 evsj vt`k K`vYvi tmvmvBmU nvmcvZvj I I tqj tdqvi nvmcvZvtj `vb
 mi Kvi KZK Abtgw` Z RbKj `vYgj K ev wk`lv cÅZÖvtb `vb

msthvRbx (Gm,Avi ,I mgr) msthvRbx -1

MYcRvZŠx evsj vt`k mi Kvi
 A_`gŠYvj q
 Af`ŠtxY m`ú` wfvM
 (AvqKi)
 cÅvcb

Zwi Lt 16 Avl vp 1416 e/vã/ 30 Rþ 2009 mL²-vã
 Gm,Avi ,I bs 171-AvBb/2009|- Income-tax Ordinance, 1984
 (XXXVI of 1984) Gi section 44 Gi sub-section (4) Gi clause (b) †Z cÅ È
 ¶lgZvetj mi Kvi , GB wfvM 19tk fv` 1405evs/ 3iv tm†P`†, 1998Bs Zwi †Li
 cÅvcb GmAvi I 199-AvBb/98, 17B Avl vp, 1406evs/ 1j v Rj vB, 1999Bs Zwi †Li
 cÅvcb GmAvi I 179-AvBb/99, 12B kÅY, 1406evs/ 27tk Rj vB, 1999Bs Zwi †Li
 cÅvcb GmAvi I 221-AvBb/99, 19tk Avl vp Ges 1407evs/ 3iv Rj vB, 2000Bs
 Zwi †Li cÅvcb GmAvi I 202-AvBb/2000 Ges 30 Rþ 2008Bs Zwi †Li cÅvcb
 GmAvi I 204-AvBb/2008 imZµtg, evm, wgvbevm, †Kv÷vi, U`w K`ve, cÅBggfvi,
 U`K, U`vsKj ix, wK-Avc, wDg`vb nj vi, g`w ev gvj enbKvix A†Uwi· v
 nBtZ †Kv Ki `vZvi AvRZ m`úYAvq†K wbæwYZ kZfaxtb GZ`Øvi v AvqKi cÅvb Kiv
 nBtZ Ae`vnuZ cÅvb Kwi j , h_vt-

(1) hw` D³ Ki `vZv D³ ifc evm, wgvbevm, †Kv÷vi, U`w K`ve, cÅBggfvi, U`K, U`vsKj ix, wK-Avc, wDg`vb nj vi, g`w ev gvj
 enbKvix A†Uwi· v Gi gvij K nb Ges Dnvi tiwR†÷k†bi Zwi L nBtZ `k ermi AvZµvŠ bv nBqv `vtK, Zvrv nBtj , Zvrv†K wbæwYZ
 nv†i AvqKi cÅvb Kwi †Z nBte, h_vt-

	cÅ`q AvqKi
(K) 52 wmtUi Awak Avmb wwkó cÅZwU ev†mi Rb`	- UvKv 7,000.00
(L) 52 wmu ev Dnvi Kg Avmb wwkó cÅZwU ev†mi Rb`	- UvKv 5,000.00
(M) ZvcvbKj j v· vix evm I †`vZj v evm cÅZwU ev†mi Rb`	- UvKv 10,000.00
(N) ZvcvbKj wgvbevm †Kv÷vi cÅZwU Rb`	- UvKv 5,000.00
(O) Ab`vb` wgvbevm/ †Kv÷vi cÅZwU Rb`	- UvKv 4,000.00
(P) Kb†UBbvi cwientb e`eüZ cÅBggfvi cÅZwU Rb`	- UvKv 7,000.00
(Q) cvP U†bi Awak avi Y ¶lgZvm`úbdU†K ev U`vsK-j ix cÅZwU Rb`	- UvKv 5,000.00
(R) †`ou†bi †kx wKŠycvP U†bi †kx b†n GBifc avi Y ¶lgZvm`úbdU†K ev U`vsK-j ix cÅZwU Rb`	- UvKv 3,000.00
(S) †`o Ub ev Dnvi Kg avi Y ¶lgZvm`úbdU†K, wK-Avc, mKj ai†bi wDg`vb nj vi, g`w ev gvj enbKvix A†Uwi· v ev gvj enbKvix cÅZwU Rb`	- UvKv 1,000.00
(T) kxZvZc wqwsZ cÅZwU U`w K`v†ei Rb`	- UvKv 3,500.00
(U) kxZvZc wqwsZ bq GBifc cÅZwU U`w K`v†ei Rb`	- UvKv 2,500.00

(2) h³ D³ Ki vZv GBifc eim, w³beim, tKv=vi, U³w³ K³ve, c³Bggfvi, U³K, U³vsK-j ix, w³K-Avc, w³Dg³vb nj vi, g³w³ ev gjj enbKvix A³Uwi³. v Gi gjj K nb Ges Dnvi ti w³R³÷k³bi Zwi L nB³Z³ k ermi AwZ³μ³s@ nq, Zv³vb nB³tj, Zv³vtK w³æew³Z³ nvti AvqKi c³vb Kw³ tZ nB³te, h³vt-

- | | c ³ q AvqKi |
|---|------------------------|
| (K) 52 w ³ t ³ Ui Aw ³ K Av ³ mb w ³ ek ³ ó c ³ Z ³ w ³ ev ³ mi Rb ³ | - UvKv 3,500.00 |
| (L) 52 w ³ U ev Dnvi Kg Av ³ mb w ³ ek ³ ó c ³ Z ³ w ³ ev ³ mi Rb ³ | - UvKv 2,500.00 |
| (M) Z ³ vcv ³ Kj j v ³ vix ev ³ mi I t ³ vZj v ev ³ mi c ³ Z ³ w ³ ev ³ mi Rb ³ | - UvKv 5,000.00 |
| (N) Z ³ vcv ³ Kj w ³ beim tKv=vi c ³ Z ³ w ³ Rb ³ | - UvKv 3,000.00 |
| (O) Ab ³ vb ³ w ³ beim/ tKv=vi c ³ Z ³ w ³ Rb ³ | - UvKv 2,000.00 |
| (P) Kb ³ UB ³ bvi c ³ w ³ ent ³ b e ³ eüZ c ³ Bggfvi c ³ Z ³ w ³ Rb ³ | - UvKv 4,000.00 |
| (Q) c ³ v ³ U ³ t ³ bi Aw ³ K avi Y t ³ gZ ³ v ³ μ ³ .b ³ d ³ U ³ K ev U ³ vsK-j ix c ³ Z ³ w ³ Rb ³ | - UvKv 3,000.00 |
| (R) t ³ o U ³ t ³ bi tek ³ w ³ Kš ³ cv ³ U ³ t ³ bi tek ³ b ³ tn GBifc avi Y t ³ gZ ³ v ³ μ ³ .b ³ d ³ U ³ K ev U ³ vsK-j ix c ³ Z ³ w ³ Rb ³ | - UvKv 1,500.00 |
| (S) t ³ o U ³ b ev Dnvi Kg avi Y t ³ gZ ³ v ³ μ ³ .b ³ d ³ U ³ K, w ³ K-Avc, mKj ai ³ t ³ bi w ³ Dg ³ vb nj vi, g ³ w ³ ev gjj enbKvix 50 A ³ Uwi ³ . v ev gjj enbKvix c ³ Z ³ w ³ Rb ³ | - UvKv 500.00 |
| (T) kxZ ³ vZ ³ c w ³ bq ³ š ³ Z c ³ Z ³ w ³ U ³ w ³ K ³ v ³ tei Rb ³ | - UvKv 1,500.00 |
| (U) kxZ ³ vZ ³ c w ³ bq ³ š ³ Z bq GBifc c ³ Z ³ w ³ U ³ w ³ K ³ v ³ tei Rb ³ | - UvKv 1,000.00 |

(3) `dv (1) G ew³Z³ hvbevt³bi t³g³t³ D³ `dv³ w³ba³ Z AvqK³ti c³wi gv³Yi kZKiv `β kZ f³vM AvqKi D³ hvbevt³bi ti w³R³÷k³bi mgq c³wi t³ka Kivi k³tZ³D³ hvbevt³bi w³eb³t³qvMKZ A³_K³ig³ _v³vk³te|

(4) `dv (1), (2) I (3) Gi Aaxb c³ q AvqKi ms³ek³-Ki mv³t³K³t³ i Dc-Ki Kw³gk³bvi Gi eivei Bm³jKZ tKv³ Z³dm³j x e³vs³t³Ki e³vsK W³dU³&ev tc-AW³ i g³va³t³g RvZxq ivR³ `tevW³KZ³ GZ³ t³ k³ w³ba³ Z KZ³ t³g³ i w³bKU Rgv c³vb Kw³ tZ nB³te|

(5) eim, w³beim, tKv=vi, U³w³ K³ve, c³Bggfvi, U³K, U³vsK-j ix, w³K-Avc, w³Dg³vb nj vi, g³w³ ev gjj enbKvix A³Uwi³. v Gi w³dU³t³bm bevq³t³bi Zwi L D³E³xY³h³Bevi c³te³ dv (1) I (2) G ew³Z³ nvti AvqKi c³vb Kw³ tZ nB³te|

(6) GB c³Av³cb Ab³h³vq³ w³ba³ Z nvti w³b³ L³t³Z AvqKi Rgv c³vt³bi Pj³ vb A³_ev e³vsK W³dU³&ev tc-AW³ Dc³.vc³b ev Rgv c³vb bv Kiv ch³s³-ms³ek³-KZ³ t³g³ ms³ek³-hvbevt³bi ti w³R³÷k³bi c³vb Kw³ t³ev A³_ev, t³g³t³ gZ, w³dU³t³bm bevq³ Kw³ t³ev|

(7) GB c³Av³ct³bi Aaxb AvqKi c³vbKvixi eim, w³beim, tKv=vi, U³w³ K³ve, c³Bggfvi, U³K, U³vsK-j ix, w³K-Avc, w³Dg³vb nj vi, g³w³ ev gjj enbKvix A³Uwi³. v nB³Z Aw³R³Z Avq c³ E AvqK³ti i Ab³cv³t³Z Zv³vi AvqKi w³ U³vt³b³A³š³f³ Kiv hv³B³te, Z³te GB LvZ nB³Z w³ U³vt³b³c³0 w³k³Z Av³t³qi c³wi gv³Y c³ E AvqK³ti i Ab³cv³t³Z w³b³ic³Z Av³t³qi t³P³t³ tek³ nB³tj Aw³Z³ Av³t³qi Rb³ w³mw³D³tj ew³Z³ nvti Ki c³vb Kw³ tZ nB³te|

i v³ö³c³w³Zi Av³t³ k³μ³t³g,
(c³wi mv teMg)
Aw³Z³ Av³t³ (c³ w³ak³vi etj)

(O) Dcwi -D³ ঊকী cŕZŕvbmgn we`gvb tKvb ঊktr i m=cŕnwii Z BDvbU nBte bv;

(P) Dcwi -D³ ঊকী cŕZŕvbmgn Income-tax Ordinance, 1984 Gi section 46B Gi weavb Abhvqx Ki AeKvk (tax holiday) cŕc` nBte bv;

(Q) Dcwi -D³ ঊকী cŕZŕvbmgn Income-tax Ordinance, 1984 Gi THE THIRD SCHEDULE Gi paragraph 7 Abhvqx Zi wqZ AePq fvZv (accelerated depreciation allowance) mjevav cŕc` nBte bv; Ges

(R) Dcwi -D³ ঊকী cŕZŕvbmgn K cŕZ`K Avq ermti i Rb` mswevax mgtqi gta` msukŕ-mvKŕj vbi xvŕjZ wnmve weei Yx mn AvqKi wi Uvb` vlj Kwi tZ nBte |

2| GB cŕAvcb 1j v Rj vb, 2009 nBtZ Kvŕŕi nBte |

i vŕcwi Zi Avt` kmtg,
(cvi mv teMg)
AvZwi³ mŕPe (c` waKvi etj)



64 wU tRj vi WvUvteBR <http://www.goldenbangladesh.com>



bvi x weI qK I tpe mvBU <http://www.goldenfeminabd.com>



e`emv msµvš-I tpe mvBU <http://www.goldenbusinessbd.com>



weevn weI qK I tpe mvBU <http://www.goldenmarriagebd.com>

i vóčwZi Avt` kμtg,
(cvi mv teMg)
AwZwi³ miPe (c` waKvi etj)

msthrBx -4
MYcRvZšj evsj vt` k mi Kvi
A_gšYvj q
Af`štY m`ú` wefM
(AvqKi)
cÁvcb

Zwi L, 17 Avl vp 1416 e/vā/ 01 Rj vB 2009 wL²-vā

Gm,Avi ,I bs 187-AvBb/2009|- Income-tax Ordinance, 1984 (XXXVI of 1984) Gi section 44 Gi sub-section (4) Gi clause (b) tZ cĖ ħgZvetj mi Kvi , th mKj Ki`vZv tgvUi Kvi , Rxc ev gvBtμvevtmi gwj K, Zvrvt` i tgvUi Kvi , Rxc ev gvBtμvevtmi gwj KvbvRwbZ AbygZ AvqtK, wbaevYZ nvti I cxwZtZ AvqKi cĖ vb mvtctħ, Ki cĖ vb Kiv nBtZ GZ` Øvi v Ae`vniwZ cĖ vb Kwij , h_vt-

(1) cĖ`q AvqKti i nvi nBte wbaifc, h_vt-

Mvoci aiY	cĖ`q AvqKti i nvi
(K) 1500 wmw chš-cĖZwU tgvUi Kvi Gi Rb`	- UvKv 3,000.00
(L) 2000 wmw chš-cĖZwU tgvUi Kvi Gi Rb`	- UvKv 4,000.00
(M) 2000 wmwĖi Dcti cĖZwU tgvUi Kvi Gi Rb`	- UvKv 7,000.00
(N) 2800 wmw chš-cĖZwU Rxc Gi Rb`	- UvKv 6,000.00
(O) 2800 wmwĖi Dcti cĖZwU Rxc Gi Rb`	- UvKv 8,000.00
(P) gvBtμvevm cĖZwUi Rb`	- UvKv 3,000.00

(2) D³ Ki`vZv gwj KtK mskĖ-tgvUi Kvi , Rxc ev gvBtμvevtmi ti wRt`-ktbi mgq A_ev wduĤbm bevqtbi Zwi L DĖY`nBevi cte[©] ZvrvtK Dcwi -D³ nvti AvqKi cĖ vb Kwij tZ nBte;

(3) `dv (1) I (2) Gi Aaxb cĖ`q AvqKi mskĖ-Ki mvtKħj i Dc-Ki Kwgkvi Gi eivei BmjKZ tKvb Zclwvj x e`vstKi e`vsk WĖdu&ev tċ-AWħi i gva`tg RvZxq i vR`^teW[©]KZK GZ` ħĭ ħk` wbaħi Z KZE`ħj i wBKU Rgv cĖ vb Kwij tZ nBte;

(4) GB cÁvcb Abħvqx wbaħi Z nvti wbw` Ė LvZ AvqKi Rgv cĖ vtbi Pvj vb A_ev e`vsk WĖdu&ev tċ-AWħi Dc`vcb ev Rgv cĖ vb bv Kiv chš-GZ` ħĭ ħk` wbaħi Z KZE`ħj mskĖ-hvbevntbi ti wRt`-kb cĖ vb Kwij te bv A_ev, tħĭħGZ, wduĤbm bevqb Kwij te bv |

2| GB cÁvcb Aaxb AvqKi cĖ vbKvixi Avq Zvni AvqKi wi Urtb[©]Ašf[©] Kiv hvBte, Zte GBiċ Avtqi Rb` AwZwi³ Ki cĖ`q nBte bv Ges GBiċ Avtqi cwi gvY Ki`vZv KZK cĖ Ė AvqKti i tħĭħ cĖhvR` tgvU Avtqi tekx nBte bv |

3| GB cÁvcb Aaxb cĖ Ė AvqKi Ki`vZvi tgvU Avtqi Dci cĖ`q AvqKti i mwnZ mgšċ Kiv hvBte |

4| mi Kvi x, Avav-mi Kvi x, `vqZkwMZ cĖZĖvb Ges wĖt` kx` Zvevm I wgtĤbi gwj Kvbvaxb tgvUi Kvi , Rxc ev gvBtμvevtmi tħĭħ GB cÁvcb cĖhvR` nBte bv |



weevn weI qK I tpe mvBU <http://www.goldenmarriagebd.com>

ms†hvRbx -6
MYcRvZŠx evsj v†` k mi Kvi
A_°gŠyVj q
Af`Š†xY m=ú` wefvM
RvZxq i vR`^†ewW°
(AvqKi)
c†Avcb

Zwi L, 17 AvI vp 1416 e½vã/ 1 Rj vB 2009 vL²=vã

Gm,Avi ,I bs 189 AvBb/AvqKi/2009|- Income-tax Ordinance, 1984 (Ord.No. XXXVI of 1984) Gi section 185 Gi sub-section (1) Gi minZ cWZe` sub-section (4) G c0 É ¶lgZve†j RvZxq i vR`^†ewW°,Income Tax Rules, 1984 Gi vbaifc AvAKZi mstkvat†bi c0ve GZ` vvi v c0K-c0Kvk Kwij , h_vt-

Dcwi -D³ Rules Gi -

(K) Rule17A cwi etZ°vbaifc rule17A c0Z`vncZ nBte, h_v:-

“17A. Collection of tax from importers.-The Commissioner of customs or any other appropriate officer shall, for the purpose of making a collection of tax under section 53 of the Ordinance, in the case of any importer of goods, including those under the Wage Earners Scheme, collect an amount calculated at the rate of 3% of the value of the imported goods:

Provided that this rule shall not apply in the case of import of goods specified below: -

- (1) Live pure-bred breeding bovine animals (H.S. Code 0102.10.00);
- (2) Live bovine animals, other than pure-bred breeding (H.S. Code 0102.90.00);
- (3) Fowls of the species gallus domestic (parent stock one day chick) (H.S. Code 0105.11.10);
- (4) Live turkeys weighing <=185g, (parent stock of one day chick) (H.S. Code 0105.12.10);
- (5) Live ducks, geese, guinea fowls <=185g (parent stock of one day chick) (H.S. Code 0105.19.10);
- (6) Live trout (salmo trutta, Oncorhynchus mykiss, clarki, aquabonita, Gilae, Apach.) fry (H.S. Code 0301.91.10);
- (7) Live eels fry (H.S. Code 0301.92.10);
- (8) Live carp fry (H.S. Code 0301.93.10);
- (9) Other live fish (exc1. trout, eels & carps) fry (H.S. Code 0301.99.10);
- (10) Live fry of rock lobster and other sea craw fish (H.S. Code 0306.21.10);
- (11) Live fry of lobster (H.S. Code 0306.22.10);
- (12) Live fry of shrimps and prawns (H.S. Code 0306.23.10);
- (13) Live fry of crabs (H.S. Code 0306.24.10);
- (14) Live fry of crustaceans cons., nes (H.S. Code 0306.29.10);
- (15) Glands including pituitary glands (H.S. Code 0510.00.10);
- (16) Bovine semen (H.S. Code 0511.10.00);
- (17) Products of fish, crus., monus., other aquatic, invet dead anim. Of chapt. 3 (H.S. Code 0511.91.00);
- (18) Animal products, nes; dead animals of chapter 1, unfit for human consun. (H.S. Code 0511.99.00);

- (19) Dormant bulbs, tubers... rhizomes (H.S. Code 0601.10.00);
- (20) Bulbs, tubers... rhizomes in growth or flower; chicory plants and roots (H.S. Code 0601.20.00);
60
- (21) Unrooted cuttings and slips of plants (H.S. Code 0602.10.00);
- (22) Trees, shrubs, bushes, grafted or not, of kind bearing edible fruit or nuts (H.S. Code 0602.20.00);
- (23) Rhododendrons and azaleas, grafted or not (H.S. Code: 0602.30.00);
- (24) Roses, grafted or not (H.S. Code 0602.40.00);
- (25) Seed potatoes, wrapped/canned upto 2.5kg (H.S. Code 0701.10.10);
- (26) Seed potatoes, others (H.S. Code 0701.10.90);
- (27) Lentils; Other (H.S. Code 0713.40.90);
- (28) Onions (Excl. Wrapped/canned upto 2.5 kg) other (H.S Code 0703.10.19);
- (29) Garlic (Excl. Wrapped/canned upto 2.5 kg) other (H.S Code 0703.20.90);
- (30) Peas (*Pisum sativum*) (Excl. Wrapped/canned up to 2.5 kg) other (H.S Code 0713.10.90);
- (31) Chickpeas (*garbanzos*) (Excl. Wrapped/canned up to 2.5 kg) other (H.S Code 0713.20.90);
- (32) Dried chilies (H.S. Code 0904.20.10);
- (33) Ginger (Excl. Wrapped/canned up to 2.5 kg) other (H.S. Code 0910.10.90);
- (34) Turmeric (*curcuma*) (Excl. Wrapped/canned up to 2.5 kg) other (H.S. Code 0910.30.90);
- (35) Durum wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.10.10);
- (36) Durum wheat; others (H.S. Code 1001.10.90);
- (37) Wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.90.11);
- (38) Wheat ;other (H.S. Code 1001.90.19);
- (39) Maize seeds; wrapped/canned upto 2.5kg (H.S. Code 1005.10.10);
- (40) Maize seeds; others (H.S. Code 1005.10.90);
- (41) Rice (H.S. Code 1006.20.00, 1006.30.00 and 1006.40.00);
- (42) Soya beans, whether or not broken; (Excluding wrapped/Canned upto 2.5 kg)(H.S Heading Code 1201.00.90);
- (43) Linseed, whether or not broken; (Excluding wrapped/Canned up to 2.5 kg) (H.S Heading Code 1204.00.90);]
- (44) Other oil seeds and oleaginous fruits, whether or not broken (Excluding wrapped/Canned up to 2.5kg) (H.S Heading Code 1207.40.90);
- (45) Sugar beet seed (H.S. Code 1209.10.00); (46) Lucerne (alfalfa) seed, of a kind used for sowing (H.S. Code 1209.21.00);
- (47) Fescue seed, of a kind used for sowing (H.S. Code 1209.23.00);
- (48) Kentucky blue grass seed, of a kind used for sowing (H.S. Code 1209.24.00);
- (49) Rye grass seed, of a kind used for sowing (H.S. Code 1209.25.00);
- (50) Other seeds of forage plants, of a kind used for sowing nes (H.S. Code 1209.29.00);
- (51) Seeds of herbaceous plants cultivated principally for their flowers (H.S. Code 1209.30.00);
- (52) Vegetable seed of a kind used for sowing (H.S. Code 1209.91.00);
- (53) Other seeds, fruit and spores, of a kind used for sowing, nes (H.S. Code 1209.99.00);
- (54) Crude soyabean oil (H.S. Code 1507.10.00);
- (55) Refined soyabean oil (H.S. Code 1507.90.10 and H.S. Code 1507.90.90);
- (56) Crude palm oil (H.S. Code 1511.10.00);
- (57) Other including refined palm oil (H.S.Code 1511.90.90);
- (58) Refined sunflower oil (H.S. Code 1512.19.00);
- (59) Refined corn oil (H.S. Code 1515.29.00);
- (60) Sugar (H.S code 1701.11.00);
- (61) Sugar (H.S code 1701.12.00);
- (62) Sugar (H.S code 1701.91.00);
- (63) Sugar (H.S code 1701.99.00);
- (64) Flours, meals & pellets, of meat unfit for human

consumption; greaves wrapped/Canned upto 2.5kg (H.S. Code 2301.10.10);
(65) Flours, meals & pellets, of meat unfit for human consumption: greaves; other (H.S. Code 2301.10.90)
(66) Flours, meals and pellets of fish, etc, unfit for human consumption (H.S. Code 2301.20.00);
(67) Brans, sharps and other residues of maize (com) (H.S. Code: 2302.10.00);
(68) Brans, sharps and other residues of wheat (H.S. Code: 2302.30.00);
(69) Brans, sharps & oth. residues of oth. cereals except maize and wheat (H.S. Code: 2302.40.00);
(70) Brans, sharps and other residues of leguminous plants (H.S. Code: 2302.50.00);
(71) Residues of starch manufacture and similar residues (H.S. Code: 2303.10.00);
(72) Beet (pulp, bagasse and other waste of sugar manufacture (H.S. Code: 2303.20.00);
(73) Brewing or distilling dregs and waste (H.S. Code: 2303.30.00);
(74) Oil-cake and other solid residues, of soyabean oil (H.S. Code: 2304.00.00);
(75) Oil-cake and other solid residues, of ground-nut oil (H.S. Code: 2305.00.00);
(76) Oil-cake and other solid residues of cotton seeds (H.S. Code 2306.10.00);
(77) Oil-cake and other solid residues of linseed (H.S. Code: 2306.20.00);
(78) Oil-cake and other solid residues of sunflower seeds (H.S. Code: 2306.30.00);
(79) Oil-cake and other solid residues of rape or colza seeds of low erucic acid R/C (H.S. Code: 2306.41.00);
(80) Oil-cake and other solid residues of rape or colza seeds, other (H.S. Code: 2306.49.00);
(81) Oil-cake and other solid residues of coconut or copra (H.S. Code: 2306.50.00);
(82) Oil-cake and other solid residues of palm nuts or kernels (H.S. Code: 2306.60.00);
(83) Oil-cake and other solid residues, of other vegetable fats and oils (H.S. Code: 2306.90.00);
(84) Vegetable materials & veg. waste, veg. residues & by-products, animal feeding. (H.S. Code: 2308.00.00);
(85) Other preparations of a kind used in animal feeding, nes (H.S. Code: 2309.90.10 and 2309.90.90);
(86) Iron ore (H.S Code: 2601.11.00);
(87) Iron ore (H.S code 2601.12.00);
(88) Iron ore (H.S code 2601.20.00);
(89) Petroleum oils and oils obtained from bituminous minerals, crude (H.S Code: 2709.00.00);
(90) Motor spirit of H.B.O.C Type (H.S Code 2710.11.11);
(91) Other motor spirits, including aviation spirit (H.S Code 2710.11.19);
(92) Spirit type jet fuel (H.S code 2710.11.20);
(93) White spirit (H.S Code 2710.11.31);
(94) Naphtha (H.S Code: 2710.11.32);
(95) Other (H.S Code 2710.11.39);
(96) J.P. 1 kerosene type jet fuels (H.S code 2710.11.41);
(97) J.P. 4 kerosene type jet fuels (H.S code 2710.11.42);
(98) Other kerosene type jet fuels (H.S code 2710.11.43);
(99) Other kerosene (H.S code 2710.11.49);
(100) Other medium oils and preparations (H.S code 2710.11.50);
(101) Light diesel oils (H.S code 2710.11.61);
(102) High-speed diesel oils (H.S code 2710.11.62);
(103) Other (H.S code 2710.11.69);
(104) Furnace oil (H.S code 2710.19.11);
(105) Other (H.S code 2710.19.12);
(106) Petroleum bitumen in Drum (H.S Code 2713.20.10);
(107) Petroleum bitumen in Bulk (H.S Code 2713.20.90);
(108) Iron oxides and hydroxides (H.S Code 2821.10.00)]
(109) Magnesium Sulphates (H.S Code 2833.21.00);
(110) Zinc Sulphates (H.S Code 2833.29.50);
(111) Disodium Tetraborate (H.S Code 2840.19.00);

- (112) Chemical contraceptive preparation based on hormones on other products of heading 29.37 or on spermicides (H.S. Code 3006.60.00);
- (113) animal or vegetable fertilizers (H.S. Code 3101.00.00);
- (114) urea, whether or not in aqueous solution (H.S. Code 3102.10.00);
- (115) double salts and mixtures of ammonium sulphate and ammonium nitrate (H.S. Code 3102.29.00);
- (116) ammonium nitrate, whether or not in aqueous solution (H.S. Code 3102.30.00);

- (117) mixtures of ammonium nitrate with inorganic non fertilizing substances (H.S. Code 3102.40.00);
- (118) sodium nitrate (H.S. Code 3102.50.00)
- (119) double salts and mixtures of calcium nitrate and ammonium nitrate (H.S. Code 3102.60.00);
- (120) mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (H.S. Code 3102.80.00);
- (121) mineral or chemical fertilizers, nitrogenous including mixtures, nes (H.S. Code 3102.90.00);
- (122) triple superphosphates (H.S. Code 3103.10.20);
- (123) other mineral or chemical fertilizers, phosphatic, nes (H.S. Code 3103.90.00);
- (124) potassium chloride (H.S. Code 3104.20.00);
- (125) fertilizers... in packages of a gross weight \leq 10kg (H.S. Code 3105.10.00);
- (126) mineral or chemical fertilizers with nitrogen, phosphorus and potassium (H.S. Code 3105.20.00);
- (127) other mineral or chemical fertilizers with nitrogen and phosphorus, nes (H.S. Code 3105.59.00);
- (128) mineral or chemical fertilizers with phosphorus and potassium, nes (H.S. Code 3105.60.00);
- (129) other fertilizers, nes (H.S. Code 3105.90.00);
- (130) polyethylene terephthalate (pet chips) in primary forms (H.S. Heading Code 3907.60.10 and 3907.60.90);
- (131) raw skins of sheep or lambs, with wool on (H.S. Code 4102.10.00);
- (132) raw pickled skins of sheep or lambs, without wool, not tanned (H.S. Code 4102.21.00);
- (133) raw skins of sheep or lambs, without wool, not pickled, not tanned (H.S. Code 4102.29.00);
- (134) raw hides and skins of reptiles, fresh or preserved, not tanned (H.S. code 4103.20.00);
- (135) other raw hides and skins, fresh or preserved, not tanned, nes (H.S. Code 4103.90.00);
- (136) Pulp of wood or of other fibrous cellulosic materials; recovered (waste & scrap) paper or paperboard (Chapter 47, All H.S codes);
- (137) newspaper, journals and periodicals, whether or not illustrated or containing advertising material (Heading 49.02 of FIRST SCHEDULE of customs Act, 1969)
- (138) cotton, not carded or combed and cotton, carded or combed; (H.S. Heading 52.01, 52.03);
- (139) Cotton Waste (H.S code 5202.99.10)
- (140) Synthetic filament tow (acrylic or mod acrylic) imported by (VAT registered Synthetic staple fibre manufacturer (H.S code 5501.30.10);
- (141) syn. staple fivers, of nylon or oth. polyamides, not carded, combed/processed (H.S. Code 5503.11.00 & 5503.19.00);
- (142) synthetic staple fibres, of polyesters, not carded, combed or processed (H.S. Code 5503.20.00);
- (143) acrylic or modacrylic synth. staple fibres, not carded, combed or processed (H.S. Code 5503.30.00);
- (144) synthetic staple fibres, of polypropylene, not carded, combed or processed (H.S. Code 5503.40.00);
- (145) syn. staple fibres, not carded, combed or processed (exl. nyl/ polyester/ acry/ pp) (H.S. Code 5503.90.00);
- (146) artificial staple fibres, of viscose rayon, not carded, combed or processed (H.S. Code 5504.10.00);
- (147) artificial staple fibres, (exc1. viscose), not carded, combed or processed (H.S. Code 5504.90.00);
- (148) waste of synthetic fibre, (incl. noils, yam waste and garnetted stock) (H.S. Code 5505.10.00);
- (149) waste of artificial fibre, (incl. noils, yam waste and garnetted stock) (H.S. Code 5505.20.00);
- (150) synt. staple fibres, of nylon or other polyamides, carded, combed or processed (H.S. Code 5506.10.00);
- (151) synthetic staple fibres, of polyesters, carded, combed or processed (H.S. Code 5506.20.00);
- (152) acrylic or modacrylic synthetic staple fibres, carded, combed or processed (H.S. Code 5506.30.00);.
- (153) syn. staple fibres, nes, carded, combed or processed (ex1. nyl./polyester/acry) (H.S. Code 5506.90.00);
- (154) artificial staple fibres, carded, combed or processed for spinning (H.S. Code 5507.00.00);

- (155) Unworked or simply sawn, cleaved or bruted (H.S code 7102.21.00);
- (156) Ferrous products obtained by direct reduction of iron and -- --forms (Heading No. 7203);
- (157) Ferrous waste and scrap of stainless steel (H. S. Code 7204.21.10);
- (158) Meltable Scrap (H.S. Heading Code 7204.10.20, 7204.29.20, 7204.30.20, 7204.41.00, 7204.49.20);
- (159) Re-rollable scrap (H.S. Heading Code 7204.10.10, 7204.29.10, 7204.30.10 and 7204.49.10);
- (160) Bellet (H.S. Heading code 72.07)
- (161) M. S. Rod (H.S. Heading Code 72.13, 72.14, 72.15);
- (162) Granules and powers, of pig iron, spiegeleisen, iron or steel (Heading No. 72.05);
- (163) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) (Heading No. 72.06)
- (164) Angles shapes and sections of iron or non-alloy steel (Heading No. 72.16);
- (165) Silver bullion (H. S. Code 7106.91.00, 7106.92.00);

- (166) Gold bullion (H. S. Code 7108.12.00, 7108.13.00);
- (167) Aircraft Engine (H.S code 8407.10.00);
- (168) G-Drive engine (H.S. Code 8407.90.90, 8408.90.90);
- (169) Computer printer (H.S. Code 8443.32.10);
- (170) Toner Cartridge/ Inkjet Cartridge for computer printer (H.S. Code 8443.99.10);
- (171) Other parts for computer printer (H.S.Code 8443.99.20);
- (172) Electronic cash register (H.S Code 8470.50.00);
- (173) Computer and Computer accessories (All H.S.Code of Heading No. 84.71)
- (174) Parts and accessories of Computer (H.S. Code 8473.30.00)
- (175) Celluler (Mobile/Fixed wireless) Telephone set (H.S. Code 8517.12.10);]
- (176) Modem (H.S. Code 8517.62.30);
- (177) Ethernet interface card; computer network switch, hub and router (H.S. Code 8517.62.40);
- (178) Recorded magnetic media for computer software (H.S.Code 8523.29.12);
- (179) Other magnetic media for computers (H.S.Code 8523.29.91);
- (180) Recorded optical media for computer software (8523. 40. 12);
- (181) Optical media for computers (H.S.Code 8523.40.91);
- (182) Flash memory card or similar media to be used with computer (H.S.Code 8523.51.10);
- (183) Proximity cards and tags (H.S.Code 8523.59.10);
- (184) Machineris for telecom sector H.S. Code 8517.61.00, 8517.62.10, 8517.62.20, 8525.50.90 and 8525.60.90;
- (185) Computer monitor of a kind solely or principally used in an automatic data processing system of heading 84.71 (H.S. Code 8528.41.00);
- (186) Computer monitor size not exceeding 22 inch" (H.S. Code 8528.51.10);
- (187) Optical fibre cables (H.S.Code 8544.70.00);
- (188) double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S. Code 87.02)];
- (189) built-up double decker bus, using cng as fuel (H.S. Code 8702.90.11);
- (190) invalid chair (H.S. Code 8713.10.00)];
- (191) Aircraft (H.S code 8802.20.00);
- (192) Aircraft (H.S code 8802.30.00);
- (193) Aircraft (H.S code 8802.40.00);
- (194) Aircraft Parts (Heading 88.03) (All H.S codes);
- (195) Vessels and other floating structure for breaking up (H.S. Heading Code 89.08 title No: 8908.00.10 and 8908.00.90);
- (196) Kidney dialysis machines/Haemodialyser (Artificial Kidney) (H.S code 9018.90.20);
- (197) Baby incubator (H.S code 9018.90.30);
- (198) other instruments and appliances: angiographic. cathetere wire, guidy cathetere wire, sheath, baloons,

- stents. (H.S. Code 9018.90.40);
- (199) other (H.S. Code 9021.29.00);
- (200) artificial joints (H.S. Code 9021.31.00);
- (201) other (H.S. Code 9021.39.00);
- (202) specially designed for the use of the blind (H.S. Code 9101.19.10);
- (203) specially designed for the use of the blind (H.S. Code 9101.29.10);
- (204) specially designed for the use of the blind (H.S. Code 9101.91.10);
- (205) specially designed for the use of the blind (H.S. Code 9101.99.10);
- (206) specially designed for the use of the blind (H.S. Code 9102.11.10);
- (207) specially designed for the use of the blind (H.S. Code 9102.19.10);
- (208) specially designed for the use of the blind (H.S. Code 9102.21.10);
- (209) specially designed for the use of the blind (H.S. Code 9102.29.10);
- (210) specially designed for the use of the blind (H.S. Code 9102.91.10);
- (211) specially designed for the use of the blind (H.S. Code 9102.99.10);
- (212) computer printers ribbons (H.S. Code 9612.10.10);
- (213) capital machinery enjoying concessionary rate of import duty;
- (214) triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron);
- (215) Spares & equipments mentioned in poultry S.R.O;

Provided further that this rule shall not apply in the case of import of the following goods from Bhutan:-

- (1) Seed potatoes (H.S code 0701.10.11, 0701. 10. 90);
- (2) Mushrooms (H.S code 0709.51.10, 0709. 51. 90);
- (3) Asparagus (H.S code 0709.20.10, 0709. 20. 90);
- (4) Orange (H.S code 0805.10.10, 0805.10.90);
- (5) Apples (H.S code 0808.10.10, 0808.10.90);
- (6) Dried Chilies (H.S code 0904.20.10);
- (7) Cardamom (H.S code 0908.30.10,0908.30. 90);
- (8) Ginger (H.S code 0910.10.10, 0910.10.90);
- (9) Gum Resin (H.S code 1301.90.00);
- (10) Fruit Juice (Tinned or bottled) except pine apple Juice or Tomato Juice (H.S code 2009.11.00, 2009.19.00, 2009.29.00, 2009.39.00,2009.69.00,2009.79.00, 2009.80.00, 2009.90.00);
- (11) Salt, All H.S codes under Heading No. (25. 14,68.30, 96.10);
- (12) Boulders (H.S code 2517.10.00);
- (13) Dolomite (H.S code 2518.10.00, 2518.20.00, 2518.30.00);
- (14) Gypsum (H.S code 2520.10.00);
- (15) Limestone (H.S code 2521.00.00);
- (16) Coal (H.S code 2701.11.00, 2701.12.00, 2701.19.00);
- (17) Wood and Timber, All H.S codes under Heading No. (44.03);
- (18) Timber Products (Except Tea Chest), All H.S codes under Heading No. (44.04, 44.05, 44.07, 44.09, and 44.31);

Provided further that, where the Board is satisfied that an importer is not likely to have any taxable income during any period or the income is otherwise exempted from payment of income tax under any provision of the Ordinance, it may, on application by such importer, exempt such person from payment of tax for the period during which income of such importer is not likely to be assessable or is exempted from payment of tax.

Explanation. - In this rule, the words "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act, 1969 (IV of 1969)."

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"17 I. Collection of tax on transfer of property.- For the purposes of collection of income-tax under section 53H of the Ordinance, the Registrar, the Sub-Registrar or any other person responsible for registering any document of a [person], under the provisions of clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby at the time of registration of such documents, incometax at the rate of five percent upto 31 st August, 2009 and two percent from 1 st September, 2009 on the value of the property situated in any City Corporation, Paurashava or Cantonment Board to which the document relates and on which stamp duty is chargeable under the Stamp Act, 1899 (Act No. II of 1899):

Provided that in case of transfer of any non-agriculture land valued at a sum exceeding one lakh taka situated out side the jurisdiction of any City Corporation, Paurashava or Cantonment Board, income-tax shall be deducted at the rate of five percent upto 31 st August, 2009 and one percent from 1 st September, 2009 on the value of the property to which the document relates.";



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e`emv msµvŠ-I tpe mvBU <http://www.goldenbusinessbd.com>



weevn wEl qK I tpe mvBU <http://www.goldenmarriagebd.com>