

The Raw Jute Taxation Act, 1941 (Bengal Act)

(ACT NO. XI OF 1941)

An Act to provide for the levy of a tax on raw jute purchased by the occupiers of jute-mills and by shippers of jute.^{1♣}

WHEREAS it is expedient to provide for the levy of a tax on raw jute purchased by the occupiers of jute-mills and by shippers of jute for the purpose of carrying out measures for the stabilisation of jute prices and for furthering the interests of the growers of jute in Bangladesh and of the jute industry generally;

It is hereby enacted as follows:-

Short title, extent and commencement

1. (1) This Act may be called the ²[* * *] Raw Jute Taxation Act, 1941.

(2) It extends to the whole of Bangladesh.

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,-

(1) "jute" means the plant known botanically as belonging to the genus *corchorus*, and includes all the species of that genus whether known commonly as pat, kosta, nalia or by any other name, and also means the plant known botanically as *hibiscus cannabinus* and commonly as mesta;

(2) "jute-mill" means a factory as defined in, or declared to be a factory under, ³[the Factories Act, 1965,] which is engaged wholly or in part in the manufacture of jute products;

(3) "maund" means the weight equivalent to a standard maund as specified under the Standards of Weight Act, 1939;

(4) "occupier of a jute-mill" means the person who has ultimate control over the affairs of the jute-mill:

Provided that, where the affairs of a jute-mill are entrusted to a managing agent, such agent shall be deemed to be the occupier of the jute-mill;

(5) "prescribed" means prescribed by rules made under this Act;

(6) "purchased" means purchased, delivered and accepted;

(7) "quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December in any year;

(8) "raw jute" means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales;

(9) "shipper of jute" means any person who purchases raw jute and supplies it himself or by an agent to any person including himself outside areas to which this Act extends.

Levy of tax

3. (1) Except as otherwise expressly provided in this Act, there shall be charged and levied a tax of ⁴[twelve poisha] on every maund of raw jute purchased by the occupier of a jute-mill or purchased and despatched outside areas to which this Act extends by any means of transit by a shipper of jute and such tax shall be payable to the Government by the occupier of every jute-mill and by every shipper of jute.

(2) No tax shall be leviable under this Act on any raw jute in respect of which such tax has already been paid ⁵[* * *]:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

(3) [Omitted by section 3 and the Second Schedule of the Bangladesh Laws (Revision And Declaration) Act, 1973 (Act No. VIII of 1973).]

No premise to be used as a jute-mill unless registered

4. (1) No premises shall, after the commencement of this Act, be used as a jute-mill unless such premises have been registered by the occupier of the jute-mill and every such registration shall be renewed annually, by the occupier of such jute-mill.

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(2) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed, and the prescribed authority shall, in the prescribed manner and form, maintain a record of every registration and renewal thereof.

(3) The registration of any jute-mill may, with the previous sanction of the Government, be cancelled by the registering authority if the premises registered have ceased to be used as a jute-mill.

No person to carry on business as a shipper of jute without registration of his name

5. (1) No person shall, after the commencement of this Act, carry on business as a shipper of jute unless his name has been registered as such and every such registration shall be renewed annually by every shipper of jute.

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(2) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed, and the prescribed authority shall, in the prescribed manner and form maintain a record of every registration and renewal thereof.

(3) The registration of any shipper of jute may, with the previous sanction of the Government, be cancelled by the registering authority if the registered person has ceased to carry on, or has sold or otherwise transferred his interest in the business in respect of which his name was registered.

Occupiers of jute-mills to keep books of account and submit returns

6. Every occupier of a jute-mill shall in respect of such jute-mill-

(a) keep books of account relating to the purchase of raw jute in the prescribed form; and

(b) submit every quarter to such authority as may be prescribed a return in the prescribed form and before the prescribed date showing-

(i) the quantity of raw jute held in stock in the jute-mill at the beginning of the preceding quarter;

- (ii) the quantity of raw jute purchased by him for the jute-mill during the preceding quarter;
- (iii) the quantity of raw jute despatched from the jute-mill during the preceding quarter;
- (iv) the quantity of raw jute held in stock in the jute-mill at the end of the preceding quarter; and
- (v) such other particulars necessary for the purposes of this Act as may be prescribed.

Shippers of jute to keep books of account and submit returns

7. Every shipper of jute shall, in respect of his business and at each place at which he carries on such business-
- (a) keep books of account relating to the purchase and dispatch by any means of transit of raw jute in the prescribed form; and
 - (b) submit every month to such authority as may be prescribed a return in the prescribed form and before the prescribed date showing-
 - (i) the quantity of raw jute held in stock by him at the beginning of the preceding month;
 - (ii) the quantity of raw jute purchased by him during the preceding month;
 - (iii) the quantity of raw jute dispatched by him outside areas to which this Act extends by any means of transit during the preceding month;
 - (iv) the quantity of raw jute held in stock by him at the end of the preceding month; and
 - (v) such other particulars necessary for the purposes of this Act as may be prescribed.

Payment of tax and receipt for such payment

8. Before submitting in each period the return referred to in clause (b) of sections 6 and 7 the occupier of a jute-mill or shipper of jute, as the case may be, shall pay into a Government Treasury or the ⁸[Bangladesh Bank] the full amount of the tax due under this Act in respect of the raw jute purchased by him, or purchased and despatched outside areas to which this Act extends by any means of transit by him, as the case may be,

according to such return, and shall furnish along with the return a receipt from such treasury or bank showing payment of such amount.

Determination of the amount of tax by the prescribed authority in certain cases

9. (1) If no return is submitted by the occupier of a jute-mill under clause (b) of section 6 or by a shipper of jute under clause (b) of section 7 in respect of any period before the date prescribed in that behalf, or if the return is submitted without a receipt showing full payment of the tax due as required by

section 8, or if the return submitted appears to the authority referred to in clause (b) of sections 6 and 7 to be incorrect or incomplete, such authority shall, after making such enquiry, if any, as it considers necessary, determine the amount of the tax due in respect of such period from such occupier or shipper of jute, as the case may be, and such authority may in the case where no return is submitted direct that such occupier or shipper of jute shall pay in addition to the amount of the tax so determined a sum not exceeding that amount by way of penalty and the amount of the tax so determined together with the penalty (if any) so directed to be paid, less the sum, if any, already paid by him, shall be paid by such occupier or shipper of jute into a Government Treasury or the ⁹[Bangladesh Bank] within fourteen days after demand is made therefore:

Provided that, before action is taken under this sub-section, the occupier of a jute-mill or the shipper of jute, as the case may be, shall be given a reasonable opportunity of proving the correctness and completeness of the return, if any, submitted by him:

Provided further that the authority referred to in clause (b) of sections 6 and 7 may, for reasons to be recorded in writing, extend the date of such payment.

(2) If the amount of the tax due and the penalty (if any) directed to be paid under sub-section (1) are not paid within the period mentioned in that sub-section or within the period of any extension of time allowed under the second proviso to the said sub-section, the authority referred to in clause (b) of sections 6 and 7 may direct that the occupier of the jute-mill or the