

The Taxation on Income (Investigation Commission) Act, 1947

(ACT NO. XXX OF 1947)

An Act to provide for an investigation into matters relating to taxation on income.♣

WHEREAS it is expedient, for the purpose of ascertaining whether the actual incidence of taxation on income is and has been in recent years in accordance with the provisions of law, and the extent to which the existing law and procedure for the assessment and recovery of such taxation is adequate to prevent the evasion thereof, to make provision for an investigation to be made into such matters;

It is hereby enacted as follows:-

Short title, extent and commencement	<p>1. (1) This Act may be called the Taxation on Income (Investigation Commission) Act, 1947.</p> <p>(2) It extends to the whole of Bangladesh.</p> <p>(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.</p>
Interpretation	<p>2. In this Act, “taxation on income” means any tax chargeable under the Income-tax Act, 1922 or the Excess Profits Tax Act, 1940.</p>
Constitution and functions of Commission	<p>3. The Government may constitute a Commission to be called the Income-tax Investigation Commission (hereinafter referred to as the Commission) whose duties it shall be-</p> <p>(a) to investigate and report to the Government on all matters relating to taxation on income, with particular reference to the extent to which the existing law relating to, and procedure for, the assessment and collection of such taxation is adequate to prevent the evasion thereof;</p>

(b) to investigate in accordance with the provisions of this Act any case referred to it under section 5 and report thereon to the Government.

**Composition
of
Commission**

4. (1) The Commission shall consist of a Chairman (being a person who is or has been a Judge of ¹[the Supreme Court]) and two other Commissioners, appointed by the Government.

(2) On the occurrence from any cause of a vacancy among the Commissioners, the Government may, if it thinks fit, appoint a person to fill the vacancy.

**Power of
Government
to refer
cases for
investigation**

5. (1) The Government may, at any time ²[* * *], refer to the Commission for investigation and report any case in which the Government has prima facie reasons for believing that a person has to a substantial extent evaded payment of taxation on income, together with such material as may be available in support of such belief.

(2) If in the course of investigation into a case referred to it under subsection (1), the Commission has reason to believe that some person other than the person whose case is being investigated has himself evaded payment of taxation on income, it may make a report to the Government stating its reasons for such belief, and on receipt of such report the Government may at any time refer the case of such other person to the Commission for investigation and report.

**Powers of
Commission**

6. (1) The Commission shall have power to administer oaths, and shall have all the powers of a Civil Court under the Code of Civil Procedure, 1908 for the purposes of taking evidence on oath, enforcing the attendance of witnesses and of persons whose cases are being investigated, compelling the production of documents and issuing commissions for the examination of witnesses, and shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXXV of the Code of Criminal Procedure, 1898; and any reference in the said Chapter to the presiding officer of a Court shall be deemed to include a reference to the Chairman of the Commission.