

## **2.4 State the formations, power and functions of appellate tribunal. (2006)**

The formations, power and functions of appellate tribunal are describe below:

- (1) He can inspect any register of the members, debenture holders or mortgagees of any company or any entry in such register as per section 114.
- (2) He can impose penalty for concealment of income on the assessee as per section 128.
- (3) He can order for imposing penalty and a copy of such order can be sent to the DCT for taking necessary steps as per section 132.
- (4) He can accept an appeal against order of the DCT and Inspecting Joint Commissioner as per section 153 and 154.
- (5) He has the power of fix a day and place for the hearing of the appeal as per section 155.
- (6) He has the power to retain, change, reduce, enhance or cancel the decision of DCT after hearing the appeal as per section 156.

## **2.5 Describe the powers and functions of the Deputy Commissioner of Taxes (DCT) as per the provisions of the ITO, 1984. (2008, 2011, 2015)**

### **The power and functions of Deputy Commissioner of Taxes (DCT):**

The power and functions of Deputy Commissioner of Taxes (DCT) are pointed out below:

- (1) He issues all statutory notices required for filing tax returns and for collections of taxes.
- (2) He has the power of giving notice of filing return for calculating any person's tax liability.
- (3) By the section 77, the DCT may assess the total income of the assessee to the best of his judgment.
- (4) The DCT is empowered to extend the submission time of tax return for 3 months if he is convinced that there is acceptable reason for such delay.
- (5) The DCT is empowered to call for relevant information from the legal representatives of the assessee as per the requirement of the section 117.
- (6) The DCT is empowered to take copies of any register of the members, debenture holders or mortgager of any company or of any entry in such register.
- (7) The DCT is empowered to conduct any inquiry or collection of documents as per section 116.
- (8) The DCT is empowered to do the following functions: (i) enter and search any place, (ii) break-open the lock of any door, box, locker etc, (iii) search any person, (iv) seize any document, accounts, money, assets etc, (v) place marks of identification on any documents, books of accounts etc.
- (9) The DCT is empowered to write off arrear tax claim to Tk 1000.
- (10) The DCT can take legal action against the default assessee.
- (11) The DCT can appeal the Appellate Tribunal against any order of AJCT, if the CT approves the decision.
- (12) The DCT is empowered to call for submission of wealth statement from the assessee if his income exceeds a certain level.

## **2.6 Discuss the power and functions of Commissioner of Taxes. (2066)**

### **The power and functions of Commissioner of Taxes (CT):**

The power and functions of Commissioner of Taxes (CT) are pointed out below:

- (1) The Commissioner of Taxes (CT) has the power to call for information under section 113 for requiring any firm or person by notice.
- (2) He has the power of inquiring any person under section 116 to produce any accounts or documents that he may consider necessary.
- (3) He has the power of search and seizure under section 117 to inquire any building, place, shop, vehicle where he has reason to suspect the books of accounts and any documents.
- (4) He has a provisional power under section 121A to play the functions of enquiring any records previously passed within 60 days by receiving a fee of Tk 200.
- (5) He has a power to take evidence on oath under section 122 by visiting in a court under code of civil procedure act of 1908.
- (6) He has a power for having reference from High Court Division under section 160 for asking for reference from an order of the Appellate Tribunal within 90 days.

### **2.7 Explain the role of DCT in the tax administration. (2012)**

#### **The role of Deputy Commissioner of Taxes (DCT) in the tax administration:**

- (1) He issues all statutory notices required for filing tax returns and for collections of taxes.
- (2) He has the power of giving notice of filing return for calculating any person's tax liability.
- (3) By the section 77, the DCT may assess the total income of the assessee to the best of his judgment.
- (4) The DCT is empowered to extend the submission time of tax return for 3 months if he is convinced that there is acceptable reason for such delay.
- (5) The DCT is empowered to call for relevant information from the legal representatives of the assessee as per the requirement of the section 117.
- (6) The DCT is empowered to take copies of any register of the members, debenture holders or mortgager of any company or of any entry in such register.
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- (8) The DCT is empowered to do the following functions: (i) enter and search any place, (ii) break-open the lock of any door, box, locker etc, (iii) search any person, (iv) seize any document, accounts, money, assets etc, (v) place marks of identification on any documents, books of accounts etc.
- (9) The DCT is empowered to write off arrear tax claim to Tk 1000.
- (10) The DCT can take legal action against the default assessee.

- (11) The DCT can appeal the Appellate Tribunal against any order of AJCT, if the CT approves the decision.
- (12) The DCT is empowered to call for submission of wealth statement from the assessee if his income exceeds a certain level.

## **2.8 Taxes Appellate Tribunal: (2006, 2014)**

According to section 2(5), “Appellate Tribunal” means the Taxes Appellate Tribunal established under section 11. As per section 3, it is not a part of income tax authority. But in order to facilitate the aggrieved assesses and the DCT with allowing them to file an appeal against the order of an Appellate Joint Commissioner or the Commissioner (Appeals); the government forms the “Taxes Appellate Tribunal” under section 11 of ITO – 1984 as a judicial body.

## **2.9 Powers and functions of Taxes Appellate Tribunal: (2006, 2014)**

Taxes Appellate Tribunal has the following powers and functions:

- (1) It can accept appeal of an assessee who is aggrieved by an order of an AJCT.
- (2) It can also accept appeal of the DCT against the order of an AJC or the Commissioner.
- (3) On a valid ground appeal is admitted after the expiry of 60 days.
- (4) It may pass orders as it thinks fit after giving both the parties a chance of being heard.
- (5) It may call for relevant particulars or cause further inquiry by the DCT before disposing any appeal.
- (6) It may direct the DCT to amend the assessment of an assessee.
- (7) It has the same powers as are vested in a Court.
- (8) It may impose a penalty for concealment of income by the assessee.
- (9) Sent copy of the order of penalty on an assessee, to the DCT.
- (10) The orders from the Appellate Tribunal on appeal shall be final.
- (11) It will communicate its order on the appeal to the assessee and to the commissioner within 30 days from the date of such order.

## **2.10 What are the qualifications of members of the Taxes Appellate Tribunal? (2008, 2011)**

### **The qualifications of members of the Taxes Appellate Tribunal:**

A person shall be appointed as a member of the Taxes Appellate Tribunal if –

1. he was or is a member of the Board or holds the current charge of a member of the Board; or
2. he was a Commissioner of Taxes; or
3. he is a Commissioner of Taxes; or
4. he is a chartered accountant and practiced professionally for a period not less than eight years; or
5. he is a cost and management accountant and practiced professionally for a period not less than eight years; or

6. he is an income tax practitioner within the meaning of section 174(2)(f) and practiced professionally for not less than twenty years; or
7. he is a professional legislative expert having not less than eight years experience in the process of drafting and making financial and tax laws; or
8. he is an advocate and practiced professionally for not less than ten years in any income tax office; or
9. he is, was or has been a District Judge.