

Useful Information

(A) Condition for filing application at ADR:

- An assessee may apply for ADR for any dispute on income tax cases pending before any appeal /Tribunal/Court.
- The assessee has to pay taxes payable on the basis of income shown in the return.
- The assessee has to obtain permission from the Appellate Authority, Tribunal or The Court where the appeal is pending.
- The assessee has to submit application in 5 copies for the ADR within 30 days from the date of obtaining the permission.
- Tk. 500 as ADR fee and 5% of the disputed taxes (minimum 2,500 taka to maximum 25,000 taka) has to be paid by the assessee before the time of filing of the application for the ADR.
- The applicant shall be liable to pay taxes, if due as a result to the negotiation, within the time stipulated by the ADR.

(B) Advantages:

- An application at ADR can be resolved by a consensus reached between the taxpayer and the representative from the Income Tax department through a facilitation conducted by an impartial facilitator appointed by the NBR.
- A dispute under this Ordinance may be resolved wholly or in part by an agreement between both the parties where facilitators will assist the applicant/assessee and the Commissioner's representative to agree on resolving the dispute through consultation and meeting.
- Where no agreement is reached the appeal case in dispute may be revived. Unlike tribunal the condition for payment of tax @10% is not applicable in that case.