

Government of the People's Republic of Bangladesh
National Board of Revenue
Segunbagicha, Dhaka



**STRENGTHENING GOVERNANCE MANAGEMENT PROJECT (SGMP)
(ONLINE FILING AND DIGITIZATION OF TAX RETURN)**

TAXPAYER MANUAL

APPELLANT SUBMISSION

VERSION 1.0

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1. INTRODUCTION

1.1 Definition of Terminologies Used

Terminologies Used	Description
ID	Identification
TIN	Taxpayer's Identification Number
BPartner	Business Partner
CoCode	Company Code
Astyear	Assessment Year
DCT	Deputy Commissioner of Taxes
CT	Commissioner of Taxes
AJCT	Appellate Joint Commissioner of Taxes
CT(A)	Commissioner of Taxes (Appeals)
TPOS	Taxpayer Online Service

2. INSTRUCTION

2.1 Log in TPOS

This section allows Taxpayer to log in TPOS system by inputting his/her user name and password.

Step 1: Appellant accesses the address <http://etaxnbr.gov.bd/>



Step 2: Open function Online Filing

On homepage, Taxpayer clicks the “Online Filing” tab, then clicks “Click here” link:

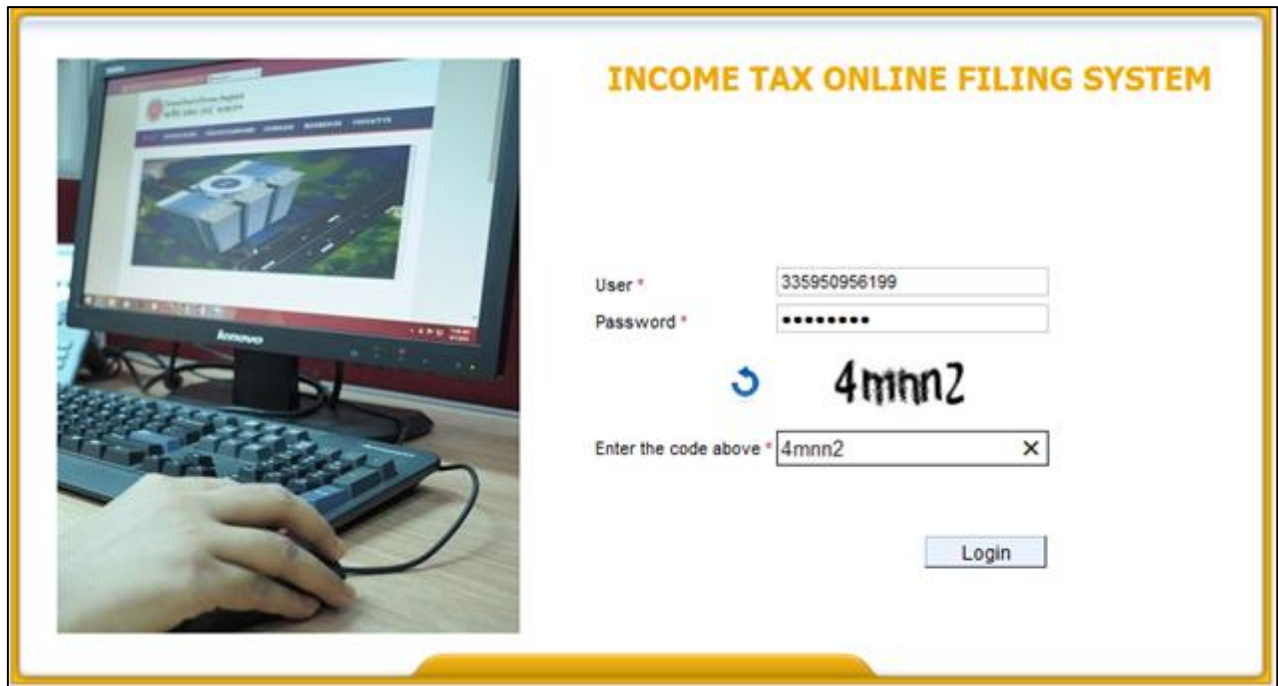


Step 2: Appellant inputs appellant name and password

Taxpayer inputs User name and password, which is registered before.

Example: User Name: 223824165395

Password: 123456a@



Then, Taxpayer inputs captcha code, which is displayed on the screen in the “Enter the code above” box.

Finally, click Log in button or press Enter.

For more security, at the first time login, Taxpayer has to change password, which is generated by the system.

Change password:

After clicking “Login”, the system will require taxpayer to change password as screenshot below. Taxpayer input required information:

Old password: Input password which was said in Taxpayer’s Online Account Certificate

New Password: Input new password, which satisfies 3 conditions below:

- Different from old password
- Between 8 and 20 characters
- Contains at least one character, one number and one special character (!, @, #, \$, %, ^, &, *)

Confirm Password: Input new password again.

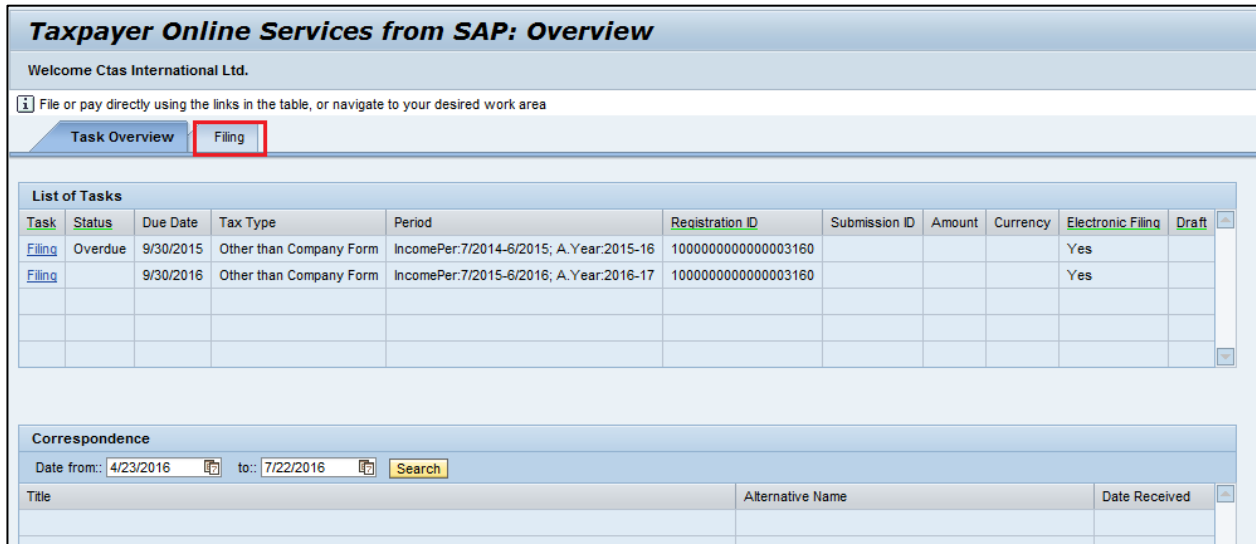
Then, Taxpayer clicks “Change” button to change password.



2.2 Submit Appeal application

2.2.1 Input Appeal application

Step 1: Choose tab “Filing”



The screenshot shows the 'Taxpayer Online Services from SAP: Overview' page for Ctas International Ltd. It features a navigation bar with 'Task Overview' and 'Filing' tabs, where 'Filing' is highlighted. Below the navigation bar is a 'List of Tasks' table with columns for Task, Status, Due Date, Tax Type, Period, Registration ID, Submission ID, Amount, Currency, Electronic Filing, and Draft. Two rows are visible, both with 'Filing' status and 'Yes' for 'Electronic Filing'. Below the table is a 'Correspondence' section with a search filter for dates from 4/23/2016 to 7/22/2016 and a search button. A table below the search filter has columns for Title, Alternative Name, and Date Received.

Task	Status	Due Date	Tax Type	Period	Registration ID	Submission ID	Amount	Currency	Electronic Filing	Draft
Filing	Overdue	9/30/2015	Other than Company Form	IncomePer:7/2014-6/2015; A.Year:2015-16	1000000000000003160				Yes	
Filing		9/30/2016	Other than Company Form	IncomePer:7/2015-6/2016; A.Year:2016-17	1000000000000003160				Yes	

Step 2: Choose “File a New Tax Return”




The screenshot shows the 'Taxpayer Online Services from SAP: Filing' page for Satla Hatchery Limited. It features a navigation bar with 'Task Overview' and 'Filing' tabs, where 'Filing' is highlighted. Below the navigation bar are three main options: 'File a New Tax Return', 'Process Draft Tax Return', and 'Filing History'. The 'File a New Tax Return' option is highlighted with a red box and includes a description: 'For easy and convenient declaration of taxes, file online'. The 'Process Draft Tax Return' option includes the description: 'Resume work on a draft tax return'. The 'Filing History' option includes the description: 'Display overview of all past filings'.

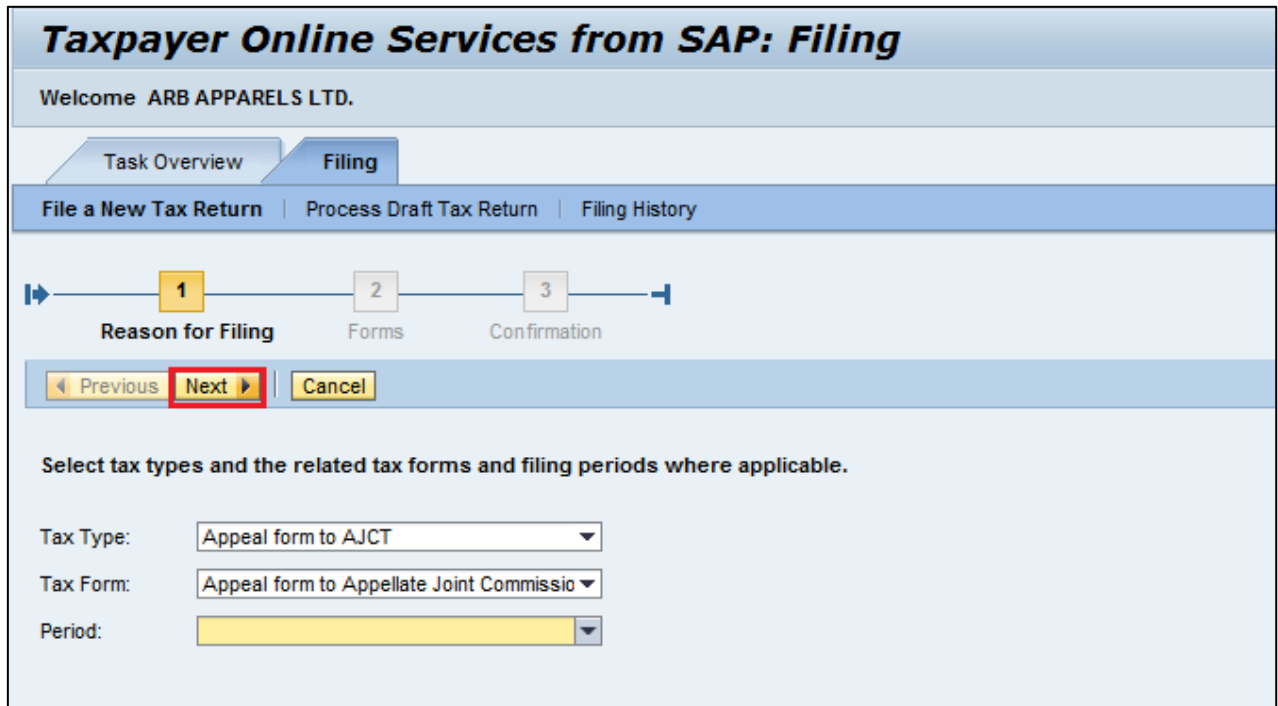
Step 3: Input selection conditions

Appellant inputs selection condition as follows:

Tax Type: Appeal form to AJCT or Appeal form to CT (Appeals)

The system displays full name of the application : Appeal form to Appellate Joint Commissioner of Tax or Appeal form to Commissioner of Taxes (Appeals).

Then click  button



The screenshot shows the SAP Taxpayer Online Services Filing interface. At the top, it says "Taxpayer Online Services from SAP: Filing" and "Welcome ARB APPARELS LTD.". There are tabs for "Task Overview" and "Filing". Below the tabs, there are links for "File a New Tax Return", "Process Draft Tax Return", and "Filing History". A progress bar shows three steps: "1 Reason for Filing", "2 Forms", and "3 Confirmation". The "Next" button in the navigation bar is highlighted with a red box. Below the navigation bar, there is a section titled "Select tax types and the related tax forms and filing periods where applicable." with three dropdown menus: "Tax Type: Appeal form to AJCT", "Tax Form: Appeal form to Appellate Joint Commissio", and "Period: [yellow box]".

Step 4: Input information in Appeal application

Form of Appeal to Appellate Joint Commissioner of Taxes.

**FORM OF APPEAL TO THE APPELLATE JOINT COMMISSIONER OF TAXES
IN THE OFFICE OF THE APPELLATE JOINT COMMISSIONER OF TAXES**

Appellate Range:	Tax Appeal Zone-02, Dhaka	Appellate Zone:	Tax Appeal Zone-02, Dhaka
Circle of Assessment:	Circle LTU (Tax)		
Name of the Appellant:	Md. Sirajul Islam		
Name of partners (in case of appellant is a firm):	<input type="text"/> <input type="text"/> <input type="text"/>		
Income year:	<input type="text"/>		
Assessment year:	2016-2017 <input type="button" value="v"/>		
Deputy Commissioner of Taxes passing the order:	<input type="text"/>		
Section under which the Deputy Commissioner of Taxes passed the order:	<input type="text"/>		
Income tax demanded:	Tk.	<input type="text"/>	
Date of service of the order appealed against or of the Notice of Demand:	<input type="text"/>		
Address to which the notices may be sent to the appellant:	C/O, Nitol Motors Ltd. Nitol Centre, 71, Mohakhali C/A, Dhak, Gulshan, Dhaka		
Relief claimed in appeal:	<input type="text"/>		
Grounds of Appeal:	1.	<input type="text"/>	
	2.	<input type="text"/>	
	3.	<input type="text"/>	
	4.	<input type="text"/>	

* For online submission, no signature is required.

Signature (Appellant):	<input type="text"/>
Name in block letters:	<input type="text"/>
Address:	<input type="text"/>

Verification

I, **Santanu Palit**, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

* For online submission, no signature is required.

Signature (Appellant):

Name in block letters: **SANTANU PALIT**

Address:

Sudivisional Engineer, RHD(CC), Roads & Highways Dep., Rangamati Sadar, Rangamati

Notes:

- (1) The appeal petition shall be filed in duplicate.
- (2) The appeal petition shall be accompanied by the Notice of Demand or the copy of the order appealed against.
- (3) The form of appeal and verification thereof shall be signed:
 - (a) in the case of an individual, by the individual himself
 - (b) in the case of a company or local authority, by the principal officer
 - (c) in the case of a firm, by a partner.
- (4) A copy of the appeal petition is to be submitted to the concerned Deputy Commissioner of Taxes.

Note: If grounds of appeal are not accommodated in the box above, please attach the grounds as a separate file from your PC.

Tax paid: Tk.

Income assessed: Tk.

I solemnly declare that to the best of my knowledge and belief the information given in form of appeal to the Commissioner of Taxes (Appeal) in the office of the Commissioner of Taxes (Appeal) is correct and complete.

Attachment:

1. Assessment Order (IT 88)
2. Tax payment documents
3. Appeal fee
4. Other documents (if any)

E-mail address:

Mobile no:

Telephone no:

Form of Appeal to the Commissioner of Taxes (Appeals)

**FORM OF APPEAL TO THE COMMISSIONER OF TAXES (APPEALS)
IN THE OFFICE OF THE COMMISSIONER OF TAXES (APPEALS)**

Appellate Zone: 01-Chittagong

Circle of Assessment:

Circle-001

Name of the Appellant:

Santanu Palit

Name of partners (*in case of appellant is a firm*):

Income year:

Assessment year:

2016-2017

Deputy Commissioner of Taxes/Inspecting Joint
Commissioner of Taxes passing the order:

Section under which the Deputy Commissioner of Taxes/Inspecting Joint
Commissioner of Taxes passed the order:

Income tax demanded:

Tk.

0

Date of service of the order appealed against or of the Notice of Demand:

Address to which the notices may be sent to the appellant:

Sudivisional Engineer, RHD
(CC), Roads & Highways Dep.,
Rangamati Sadar, Rangamati

Relief claimed in appeal:

Grounds of Appeal

1.

2.

3.

4.

* For online submission, no signature is required.

Signature (Appellant):

Name in block letters: SANTANU PALIT

Address:

Sudivisional Engineer, RHD(CC), Roads &
Highways Dep., Rangamati Sadar,
Rangamati

Verification

I, **Santanu Palit**, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

* For online submission, no signature is required.

Signature (Appellant):

Name in block letters: **SANTANU PALIT**

Address:

Sudivisional Engineer, RHD(CC), Roads & Highways Dep., Rangamati Sadar, Rangamati

Notes:

- (1) The appeal petition shall be filed in duplicate.
- (2) The appeal petition shall be accompanied by the Notice of Demand or the copy of the order appealed against.
- (3) The form of appeal and verification thereof shall be signed:
 - (a) in the case of an individual, by the individual himself
 - (b) in the case of a company or local authority, by the principal officer
 - (c) in the case of a firm, by a partner.
- (4) A copy of the appeal petition is to be submitted to the concerned Deputy Commissioner of Taxes.

Note: If grounds of appeal are not accommodated in the box above, please attach the grounds as a separate file from your PC.

Tax paid: Tk.

Income assessed: Tk.

I solemnly declare that to the best of my knowledge and belief the information given in form of appeal to the Commissioner of Taxes (Appeal) in the office of the Commissioner of Taxes (Appeal) is correct and complete.

Attachment:

1. Assessment Order (IT 88)
2. Tax payment documents
3. Appeal fee
4. Other documents (if any)

E-mail address:

Mobile no:

Telephone no:

Name	Description
FORM OF APPEAL TO AJCT	
Appeal Range	Display the range head to which the Appellant can

Name	Description
	submit this form.
Appeal Zone	Display the zone head to which the Appellant submit this form.
Circle of Assessment	Display the Circle of Assessment.
Name of the Appellant	Display the name of Appellant.
Name of partners (in case of Appellant is a firm)	Allow appellant to input the name of partners (if appellant is a firm). There are three rows.
Income year	Allow appellant to input the income year in which the appellant wants to appeal
Assessment year	Allow appellant to input the assessment year in which the appellant wants to appeal (on assessment order)
Deputy Commissioner of Taxes passing the order	Allow appellant to input the name of DCT who issued the order.
Section under which the Deputy of Taxes passed the order	Allow appellant to input the section under which the DCT passes the order
Income tax demanded	Allow appellant to input the income tax demanded
Date of service of the order appealed against or of the Notice of Demand	Allow appellant to input the date of service of the order appealed against or of the notice of demand
Address to which the notices may be sent to the Appellant	Allow appellant to input the address where notices relating to appeal are sent Appellant.
Relief claimed in appeal	Allow appellant to input the relief claimed in appeal
Grounds of Appeal	Allow appellant to input grounds of Appeal.
Name in block letter	Display name of appellant in block letter
Address	Display address of appellant

Name	Description
I...	Display name of Appellant.
Tax paid	Allow appellant to input tax paid
Income assessed	Allow appellant to input income assessed
I solemnly declare that to the best of my knowledge and belief the information given in form of appeal to the Appellate Joint Commissioner of Taxes in the office of the Appellate Joint Commissioner of Taxes is correct and complete	Allow appellant to check the box. This is mandatory field
E-mail address	Allow appellant to input e-mail address
Telephone	Allow appellant to input telephone number
Mobile phone	Allow appellant to input mobile phone
FORM OF APPEAL TO CT	
Appellate Zone	Display the zone head to which the Appellant submit this form
Circle of Assessment	Display the Circle of Assessment.
Name of the Appellant	Display the name of Appellant.
Name of partners (in case of Appellant is a firm)	Allow appellant to input the name of partners (if appellant is a firm). There are three rows.
Income year	Allow appellant to input the income year in which the appellant wants to appeal
Assessment year	Allow appellant to input the assessment year in which the appellant wants to appeal (on assessment order)
Deputy Commissioner of Taxes/ Inspecting Joint Commissioner of	Allow appellant to input the name of DCT/ Inspecting

Name	Description
Taxes passing the order	Joint Commissioner of Taxes who issued the order.
Section under which the Deputy Commissioner of Taxes/Inspecting Joint Commissioner of Taxes passed the order	Allow appellant to input the section under which the DCT/ Inspecting Joint Commissioner of Taxes passes the order
Income tax demanded	Allow appellant to input the income tax demanded
Date of service of the order appealed against or of the Notice of Demand	Allow appellant to input the date of service of the order appealed against or of the notice of demand
Address to which the notices may be sent to the Appellant	Allow appellant to input the address where notices relating to appeal are sent Appellant.
Relief claimed in appeal	Allow appellant to input the relief claimed in appeal
Grounds of Appeal	Allow appellant to input grounds of Appeal.
Name in block letter	Display name of appellant in block letter
Address	Display address of appellant
I...	Display name of Appellant.
Tax paid	Allow appellant to input tax paid
Income assessed	Allow appellant to input income assessed
I solemnly declare that to the best of my knowledge and belief the information given in form of appeal to the Appellate Joint Commissioner of Taxes in the office of the Appellate Joint Commissioner of Taxes is correct and complete	Allow appellant to check the box. This is mandatory field
E-mail address	Allow appellant to input e-mail address

Name	Description
Telephone	Allow appellant to input telephone number
Mobile phone	Allow appellant to input mobile phone

Step 5: Submit – Get Confirmation

After inputting all information in Appeal application, appellant clicks Submit  button.

Taxpayer Online Services from SAP: Filing

Welcome ARB APPARELS LTD.

Task Overview | **Filing**

File a New Tax Return | Process Draft Tax Return | Filing History

1 Reason for Filing | **2 Forms** | 3 Confirmation

Previous | **Submit** | Cancel | Check and Calculate | Add... | Save Draft | Upload Offline Version

Please fill out the following form. You can save data typed into this form.

**FORM OF APPEAL TO THE COMMISSIONER OF TAXES (APPEALS)
IN THE OFFICE OF THE COMMISSIONER OF TAXES (APPEALS)**

Appellate Zone: Tax Appeal Zone, CTG

Circle of Assessment: 01-Chittagong, Circle-001

Name of the Appellant: ARB APPARELS LTD.

Name of partners (in case of appellant is a firm): ABC APPARELS LTD.

The system displays “Confirmation” screen as follows:

Taxpayer Online Services from SAP: Filing

Welcome Ctas International Ltd.

Task Overview | **Filing**

[File a New Tax Return](#) | [File Amendment](#) | [Process Draft Tax Return](#) | [Filing History](#)

1 Reason for Filing → 2 Forms → **3 Confirmation**

[Pay](#) | [Print Confirmation](#) | [Back](#)

Confirmation

Filing submitted 7/22/2016 Submission ID: 29000001104

Registration ID: 01000000000000003160

Appeal form to Appellate Joint Commissioner of Tax

Total Payable for Tax Submission: **0.00**

Documents submitted: **Files attached to your Tax Submission:**

Form of Appeal to AJCT

2.2.2 View Notices

After submitting the application successfully, Appellant can search for Hearing notice sent by Tax officer in "Task overview" tab - "Correspondence" panel.

Taxpayer Online Services from SAP: Overview

Welcome Mohammad Mosaddak Ali

i File or pay directly using the links in the table, or navigate to your desired work area

Task Overview | Filing

List of Tasks

Task	Status	Due Date	Tax Type	Period	Registration ID	Submission ID	Amount	Currency	Electronic Filing	Draft
Filing			Tax Holiday Form		1000000000003514452	29000003893			No	Yes
Filing	Overdue	9/30/2015	Other than Company Form	IncomePer:7/2014-6/2015; A.Year:2015-16	1000000000003514452				Yes	

Correspondence

Date from: 5/26/2016 to: 8/24/2016 [Search](#)

Title	Alternative Name	Date Received

Form of Hearing notice is as follows:

Reference number: 029000001101

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

NOTICE OF HEARING FROM APPEAL OFFICE

Under section 155 of the I.T.Ord.1984
Office of the Commissioner of Taxes (Appeals)
Tax Appeal Zone, CTG

IT-86
(Revised)

1. Appeal No.: 029000001101
2. To: BK DYES & CHEMICALS
3. e-TIN:

1	2	7	4	4	9	7	3	8	5	9	5
---	---	---	---	---	---	---	---	---	---	---	---

4. Address: 22, 3 no Ward, Choto Madobdi, Narsingdi Sadar, Narsingdi
5. Assessment year: 2016-2017
6. Circle: Circle-001
7. Taxes Zone: 01-Chittagong

With reference to the above you are hereby informed that the date for hearing of appeal case(s) filed by you has been fixed on 18.08.2016 at 14:03:51. You are requested to attend hearing of the appeals on the fixed date and time either.

Personally or through an authorized representative along with necessary proofs and evidences in support of the appeal(s). You are also informed that if you fail to be present on the aforementioned date and time, the appeal case(s) will be disposed of ex parte in your absence and the appeal order will be passed accordingly.

This notice is issued on you under the seal of this office on 22.07.2016.

Office seal

By order

Commissioner of Taxes (Appeals)