opening out into freedom.

Independence, he knew,

For Bangabandhu, two fac-

tors worked brilliantly. The

first was of course the huge

degree of courage he em-

ployed in the practice of

his politics. The second

was his sagacity. There are

a number of instances,

historical ones, which tes-

tify to his intellectual brand

of politics. In 1963, with

Suhrawardy dead, it re-

mained for Mulib to chart a

new course for the Awami

League. While he knew that

since the mid-fifties the

party had operated as a

secular organisation, he

realised that without a

clearly-defined platform of

secular politics, the Awami

League would be reduced to

being one of the many or-

dinary bodies struggling for

a share of spoils in the

Pakistani structure. The Six

Points, please note, were

thus an opportunity for

Mulib to challenge the ex-

isting concept of politics in

Pakistan. He was the first

politician, up to that point,

who articulated, without

ambiguity, the urgency of a

transformation of politics

into the secular brand. Of

would come in good time.

Sheikh Mujib, my Father

From Page -7

We have heard from grandma that she used to wait beneath mango trees to see her son coming home as the school broke-up. One day she saw her 'Khoka' returning home clad in his wrapper, his kurta and pajama had gone. How could it happen? He had given away his clothes to a poor boy whom he saw in a dress torn at hundred places. My grandparents were very generous and kind in nature. When my father gave away anything to the needy they would never rebuke him. Rather, they would encourage him to do so. There are other instances of my grand parents' generosity.

While in school my father fell sick with 'beriberi' and his eyes were attacked which resulted into suspension of studies for four years. After recovering from this he was again admitted into school. At that time my father had a house tutor whose name was Hamid master. He was an anti-British activist and had served long jail terms. Later on many occasions when my father was put in jail or the police would come to arrest him my grandma would mention the name of that teacher and weep. My grandparents were very liberal and would not stand in the way of my father's activities, they would rather encourage him.

A school teacher of my father built up a small organization to help poor but meritorious students by procuring paddy, money and rice from the village people. He got actively involved with that organization and inspired others to work with the team. He used to protest any injustice wherever he found it. Once while

opposing such an injustice he fell victim to the conspiracy of the supporters of the government. He was arrested and was kept in jail for a few days.

He was conscious of the rights of the people even in his early days. Once the Prime Minister of United Bengal Sher-e-Bangla Fazlul Huq came to Gopalganj and visited the school. The courageous Mujib, then a mere boy, complained to him against rain waters seeping into the classroom and drew everyone's attention by having had the PM's commitment to repair the school house.

After passing matriculation from Gopalgani School he went to Calcutta Islamia College for further study. He lived in Baker Hostel. At that time he came in contact with Husein Shaheed Suhrawardy. He actively involved himself with the Hollway Monument movement. This was the beginning of his active participation in politics.

He passed BA in 1946. He played an active role in quelling the communal riot that broke out before the partition of India. He used to work at the risk of his life. My second 'Fupu' used to live in Calcutta during that period. We heard from her that he used to work for days together without even caring to take his food. Sometimes when he went to her house to enquire about her well-being she would compel him to eat some food. He never gave indulgence to injustice. He never stepped back in taking risks of life for the establishment of justice and

After the creation of Pakistan he took admission into the Department of Law in Dhaka University. He gave support to the

movement of the third and fourth class employees of the university and took active part in it. He was arrested while taking part in a sit-in strike in front of the secretariat and was released a few days later. At that time Mohammad Ali Jinnah announced his intention to frame a constitution for Pakistan. After his statement that Urdu would be the state language of Pakistan, the entire Bangali nation of the then East Pakistan protested that. The students community took active part in the movement. My father was arrested in 1949 during this movement. I was a toddler at that time and my younger brother Kamal was just born. My father had not even had the opportunity to see him.

He was continually onward

in jail until 1952. During

this time my mother and we stayed with my grand parents. Once my father was brought to Gopalganj in connection with a case. Kamal was just learning to say a few words at that time. He had not seen our father since his birth, so he did not know him by appearance. While I was calling him 'Abba' (father) and running towards him and touching him he was looking at us in astonishment. There is a big pond in Gopalganj Thana compound. There is a wide field near it. Kamal and I used to play in that field and ran after dragon-flies to catch them. After a few while we used to run towards our father. On one of these days, we collected many flowers and leaves and began to play with Kamal on the veranda of the thana. Kamal suddenly asked, "Hashu Apa, can I call your 'Abba' my 'Abba' for a while?" I can not control my tears whenever I remember those worlds of

Kamal. Today he is no

longer with us, we also do not have anyone to call 'Abba'. Assassins' bullets have snatched away not only our father-my mother, Kamal, Jamal, young Russel-none was spared. Even Sultana and Rosy, the newly-wed wives of Kamal and Jamal, have not been spared. The colour of henna on their hands and their blood have mingled together to take the same hue. The killers did not stop here. They killed my only uncle Sheikh Nasser, my cousin and youth leader Sheikh Fazlul Huq Moni and his pregnant wife Arzoo who was my playmate in childhood. These killers simultaneously attacked and killed Abdur Rab Serniabat (my uncle), his thirteen year old daughter Baby and his ten year old son Arif. The killers did not spare the four year old Babu, son of Abul Hasanat Abdullah, Serniabat's eldest son. They also killed Colonel Jamil who woke up and rushed to save the life of my father. What kind of barbarity is this? My second 'Fupu' is still haunted by the gruesome memories of that night-invalidated by the bullets.

One day at Gopalganj, many years ago, Kamal wanted to call our father 'Abba'. I took him to our 'Abba' right at the moment and told him about Kamal's wish. Abba took him in his lap and caressed him a lot. None of them is alive today. Time and again I become restless to call my father. I wait eagerly to get my mother's love, my brothers' company. But I know I shall never get them back despite all my yearnings. None of them will be able to respond. Those murderers whose bullets brutally silenced the lives of all these people-should they not be tried?

(Translated by Shamsuddin Ahmed)

From Page -7 himself, he knew that in the Six Points lay the

> course, he paid a price for that act of will. The socalled Agartala Conspiracy Case was a means of last resort by which the feudalcivil-military bureaucracy in Pakistan sought to wipe him off the arena. In the event, it was Mujib who emerged as the paramount force in the politics of the country, especially in what used to be known as East Pakistan. As he faced Field Marshal Ayub Khan across the table at the Round Table Conference in 1969, Bangabandhu knew fully well that henceforth politics would revolve around his brand of thought. And he was to be proved cor-

Let us speak of sagacity again. In early March 1971, Bangabandhu was a man under intense pressure. He as perfectly agreeable to an announcement of Bangali independence once it became obvious that the military and its cohorts were uncomfortable with the idea of handing over politi- clinations. around it pressed upon him much more than the politithe necessity of an open cian. There was the human,

Mulib, politician to the marrow of his bones, knew better. An outright march into freedom, he knew. would amount to a Unilateral Declaration of Independence. And UDI, he reasoned, would suffer for want of legality UDI, in terms plain and simple, would imply secession. A province with a majority of the population, a party holding a majority of seats in the national assembly. could not secede. Banga bandhu resolved the conflict in a deft sleight of hand at the rally on 7 March. The time was ripe, said he, for a struggle for emancipation. The time was at hand, he told the multitudes, for a struggle for independence. It was a call which left Pakistan confused. For seventy five million Bangalis, though, the message was loud and clear. After 7 March 1971, there was hardly any reason for uncertainty about Bangabandhu's political in-

cal power to him. The radi- In Bangabandhu Sheikh cal young in his party and Mujibur Rahman there was declaration of freedom, coupled with the humane,

in him. He possessed this rather unique ability of remembering thousands of faces and recalling tens of thousands of names, years after he had first come across their owners. Now, how did that come to be? There was a potent reason for that. Bangabandhu's long political career spanned a lot more than time. It encompassed huge swathes of geography and took into focus millions of faces. He strode through the villages, for years on end, and related to people in a way other politicians could not. Politics that did not take people into confidence was a poor way of doing business. Which goes to explain why so many of Bangabandhu's contemporaries failed to comprehend the national impulse. Trapped in the dessert, they searched for the footprints of others. Mujib, meanwhile, looked up at the stars, and made his way out of the dreary landscape.

Bangabandhu exuded confidence, huge doses of it. He laughed easily, the laughter coming from a well-spring of spontaneity in him. There was no pretension in him; and he knew no pretense. He bore the capacity of communicating with his enemy, without impugning on the self-respect of that enemy. In politics, he knew, the battle was always over principles, or the lack of them. It was never about personalities. He could bluntly ask Indira Gandhi about the withdrawal of her troops from Bangladesh. He was always in a position to deal with Ayub Khan, Yahya Khan and Zulfikar Ali Bhutto on a level of sophistication. He was, in brief, tradition personified. More significantly, he was the sheet anchor in our poli-

Bangabandhu Sheikh Mujibur Rahman lived bravely and died courageously. He was authentic hero in our times, and for generations to come. He spoke the language of poetry steeped in Bangal's mysticism. He was the song promising us the dawn in the deepening gray of the landscape.



Bangabandhu Sheikh Mujibur Rahman delivering his historic 7 March (1971) speech at Race Course Maidan.

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার का शक्त स्वाफ

বিষয় ঃ সেলুলার টেলিফোন হ্যান্তসেটের অবৈধ আমদানি ও সংযোগ প্রসংগে।

অবৈধভাবে আমদানিকৃত সেলুলার টেলিফোন হ্যান্ডসেট বৈধ করার জন্য সরকার ১৫ই মার্চ ১৯৯৮ পর্যন্ত সময় দিয়েছিল। কিন্তু বহুলোক উক্ত সুযোগ গ্রহণে অসমর্থ হয়ে সময়সীমা বৃদ্ধি করার জন্য অনুরোধ করেছেন। তাই সরকার এই সময়সীমা ৬ই এপ্রিল ১৯৯৮ খ্রীঃ বিকাল ৫.০০ টা পর্যন্ত বৃদ্ধি করেছে। এই সময়ের মধ্যে অবৈধ সেলুলার হ্যান্ডসেটের (সংযোগ থাকুক বা না থাকুক) মালিকগণকে প্রযোজ্য শুল্ক-কর ও সেট প্রতি ৩০০/-, (তিনশত) টাকা জরিমানা দিয়ে নিয়মিতকরণের বিশেষ সুযোগ দেয়া হ'ল। এরূপ অবৈধ হ্যান্ডসেট নিয়মিতকরণের জন্য ঢাকা শুল্ক ভবনের শুল্কায়ন গ্রুপ-৩ এর দায়িত্বে নিয়োজিত সহকারী/ডেপুটি কমিশনার (চট্টগ্রাম শুল্ক ভবনের ক্ষেত্রে সহকারী/ডেপুটি কমিশনার, প্রিভেন্টিভ)-এর নিকট উপস্থাপন করতে পারেন। এই সময়সীমা আর বৃদ্ধি করা হবে না। সময়সীমা উত্তীর্ণ হওয়ার পর চোরাচালানকৃত হ্যান্ডসেট উদ্ধারের জন্য শুল্ক কর্তৃপক্ষ পরিদর্শন, পরীক্ষা-নিরীক্ষা এবং তল্লাশী অভিযান পরিচালনাসহ সকল প্রকার আইনানুগ ব্যবস্থা গ্রহণ করবে। কারও নিকট এরূপ হ্যান্ডসেট পাওয়া গেলে তার বিরুদ্ধে আইনানুগ ব্যবস্থা নেয়া হবে। শুল্ক-কর এবং জরিমানা দিয়ে নিয়মিতকরণে কেউ কোন অসুবিধার সন্মখীন হলে কাস্টম হাউস, ঢাকার অতিরিক্ত কমিশনার-এর সাথে (টেলিফোন নাম্বার-৮৯১১২১, ৮৯২২২৫, ৮৯১১২৯) যোগাযোগ করতে পারেন।

> [মাহমুদ আখতার] দ্বিতীয় সচিব (শুল্ক ঃ যাত্রী ও কূটনৈতিক সুবিধা)

"জাতীয় রাজস্ব সংরক্ষণে অংশ নিন" "মূসক অডিটে সহযোগিতা করুন"

১৯৯১ সালের ১লা জুলাই থেকে মূল্য সংযোজন কর ব্যবস্থা চালু হয়েছে। এই ব্যবস্থায় একজন করদাতা নিজেই পণ্য বা সেবা ভোক্তার নিকট খালাস/প্রদানের সময়ই প্রদেয় কর হিসাব করে তা সরকারী কোষাগারে জমা প্রদান করে থাকেন। অর্থাৎ কোন পণ্য উৎপাদনকারী/সেবা প্রদানকারী ভোক্তার নিকট থেকেই এই কর পণ্য বিক্রয়/সেবা প্রদানের সময় আদায় করে সরকারী কোষাগারে জমা দেন।

মূল্য সংযোজন কর ব্যবস্থাপনার দায়িত্ব হচ্ছে এই কর যথাযথভাবে হিসাব করে সঠিক সময়ে সঠিক পরিমাণে পরিশোধ করা হচ্ছে কিনা সে বিষয়টি যাচাই করে দেশীয় ভোক্তা কর্তৃক পরিশোধিত জাতীয় রাজস্ব সংরক্ষণ করা।

সঠিক সময়ে সঠিক পরিমাণ রাজস্ব আদায় নিশ্চিত করার লক্ষ্যে মূল্য সংযোজন কর ব্যবস্থাপনা সময়ে সময়ে নির্বাচিত কোন কোন করদাতা প্রতিষ্ঠানের কতিপয় কর্মকান্ড নিরীক্ষা করে থাকেন। এ জন্য আগে ভাগেই নিরীক্ষার জন্য নির্বাচিত প্রতিষ্ঠানকে নিরীক্ষায় প্রয়োজন হতে পারে এমন সকল হিসাব সম্বন্ধীয় দলিলপত্রসহ প্রস্তুত রাখার জন্য অবহিত করা হয়। সুতরাং নিবন্ধিত প্রতিষ্ঠান কর্তৃপক্ষের আন্তরিক সহযোগিতা ছাড়া নির্ধারিত সময়ে এবং সুষ্ঠু ও কার্যকরভাবে নিরীক্ষা সম্পাদন করা সম্ভব নয়।

মূল্য সংযোজন কর আইন ১৯৯১ এর ধারা ৩৪ অনুযায়ী এই আইনের অধীনে যে কোন ধরনের হিসাব সম্পর্কিত দলিলাদি চাওয়ামাত্র যে কোন নিবন্ধিত করদাতা প্রতিষ্ঠান তা নিরীক্ষা কর্মকর্তাগণকে দিতে বাধ্য; অন্যথায় তা ধারা ৩৭ অনুযায়ী দন্তনীয় অপরাধ হিসাবে বিবেচিত।

এমতাবস্থায় মূল্য সংযোজন করের আওতায় নিবন্ধিত সকল করদাতা প্রতিষ্ঠানকে নিরীক্ষায় বা অডিটে সক্রিয় সহযোগিতা করার জন্য অনুরোধ করা যাচ্ছে। সংশ্লিষ্ট প্রতিষ্ঠান অডিটের প্রাক্কালে অডিটকারী কর্মকর্তাদের যথায়থ আইডি কার্ড ও সংশ্লিষ্ট কমিশনার কর্তৃক জারীকৃত অডিট আদেশ আছে কিনা সে সম্পর্কে নিশ্চিত হতে পারেন।

ডিএফপি-৫৯৭৭-১৬/৩/৯৮