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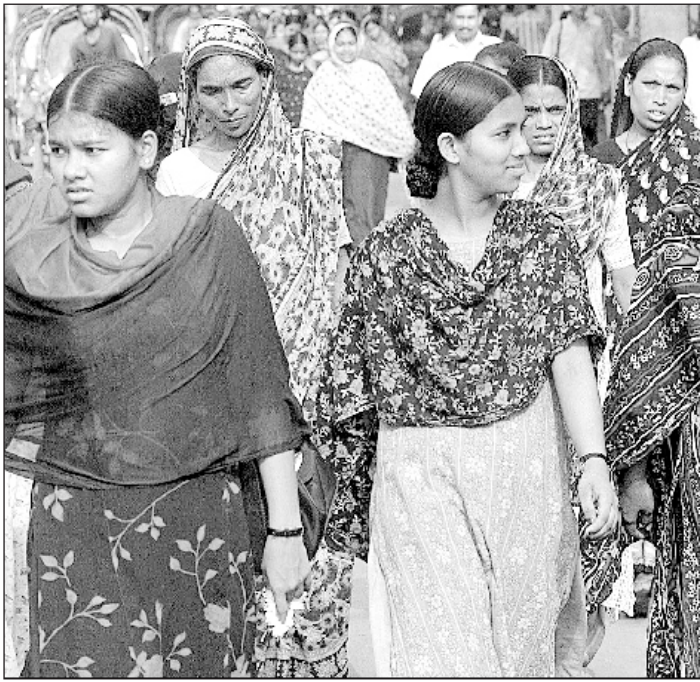
opinion

UN: Its All about women.

Legal limitations impedes Gram Adalat to be effectual

ELAYNE CLIFT

IN 2000, the United Nations took a long overdue step: It "remember [ed] the ladies" in peace and security issues. In that year, the UN Security Council adopted Resolution 1325 (R 1325) on Women, Peace and Security. By doing so the Council affirmed, for the first time, that integrating a gender perspective and ensuring women's participation are necessary at all stages of armed conflict as well as pre or post conflict. An independent expert assessment was also commissioned by UNIFEM, adding to a growing body of analysis on the matter. Since then, women's organisations around the world have been working and collaborating on a set of concrete activities that the UN, governments, NGOs, academics and others can and should be doing to address implementation of Resolution 1325. And as the annual meeting of the UN Commission on the Status of Women is to be held in March 2004 - where one of the topics to be discussed is women, peace, and security - the resolution takes on new urgency. As Carol Cohn noted recently in The Women's Review of Books, "Resolution 1325 breaks new ground because it not only recognises that women have been active in peace-building and conflict prevention; it also recognises women's right to participate - as decision makers at all levels - in conflict prevention, conflict resolution, and peace-building processes.... The resolution recognises that women are disproportionately victimised in wars and calls upon all parties to armed conflict to take special measures to respect women's rights." Understandably, the resolution has an active constituency. Women from nations all over the globe are mobilising to put pressure on the Security Council with a view to implementation. They are advocating for several specific steps to be taken, including having women participate in Security Council missions or serve as UN special envoys, having more women engaged in field operations, increasing gender-sensitive training, mainstreaming gender perspectives, especially in peacekeeping, and having the Security Council consult regularly with women's groups. With women comprising more than half the world's population, it should go without saying that women take part in peace negotiations in war-torn countries. Such negotiations are the first step towards building a post-conflict society; women need to be part of the process of shaping their own futures, as any Afghan or Iraqi woman knows. This is not only a political perspective; it is a practical one. Women are the caretakers, and they keep life going during and after war. They know what it takes to make society function, and they have proven themselves to be remarkably adept and innovative during hard times. Typically, they want to have contact with other women from all sides, and together, they envision alternatives and



viable ways to solve problems and to heal rifts. In a 2002 statement to the Security Council on women, peace and security, Kofi Annan pointed to the fact that "existing inequalities between women and men, and patterns of discrimination against women and girls, tend to be exacerbated in armed conflict." Citing the preponderance of women and children as the world's refugees and internally displaced persons, and the problems unique to females during armed conflict, he noted that "if women suffer the impact of conflict disproportionately, they are also the key to the solution of conflict. Women's groups and networks at grassroots level have provided many examples of the imaginative strategies and flexible approaches required for effective conflict prevention." He was right about women's skill with imaginative strategies. In Melanesia, for example, women have established women's community media to share information in the hopes of making R 1325 a reality at the local level. Women in the Democratic Republic of Congo pressured their governments to honour their signatures to the resolution and lobbied hard for its implementation. In Kosovo, women translated R 1325 into multiple local languages and removed the UN jargon from the document in order to make it more accessible. With help from Italian women, they secured funding to sponsor several TV programs explaining the resolution. Iraqi women held a workshop to explain it to lawyers and others. Why are so many women mobilised around this resolution? Because it's an amazing opportunity to move away from militarism, to affirm women's rights, to make the world safer, to transform the way we live. If such transcendence is possible, it will take the full participation of women, and a genuine appreciation for a gender perspective on human society. There is always the chance that Resolution 1325 will not move beyond the rhetorical commitment for which the UN is noted. Approved but not implemented, it could languish as one of numerous documents that make its authors feel good while women go on being treated as wartime booty. But somehow that doesn't seem likely. There are just too many good women who care and who are active in seeing it through, country by country. As Carol Cohn noted, "What makes 1325 unique is that it is both the product of and the armature for a massive mobilisation of women's political energies." There's no way of stopping that kind of energy; just ask anyone who was in Beijing in 1995 for the 4th World Conference on Women. When it comes to women's peace and security, we are a tireless force - a veritable army, you might say.

Source: News Network

IN 1976 Gram Adalat law was issued under auspices of Union Parishad to settle minor disputes at the village level. That's why it is known as 'Gram (village) Adalat (Court) Act 1976'. Although 29 years have passed since its formation, unfortunately the law is still ineffective. This is due to legal limitation. There are some other problems also that hinder proper implementation of the law. Majority of the people living in rural area are not even aware of the law. Even many of the UP chairmen have very little understanding of such an act. The government is also attentive enough in taking necessary steps to make the organisation more active and efficient. In such circumstances, the representatives of local government believe that gram adalat immediately needs institutional and judicial renovation to make the organisation convenient.

Gram adalat was formed to settle criminal and civil law suits at the village level. The law has bestowed an UP chairman or gram adalat chairman with the power of a third class magistrate. The court is comprised of 5 members including the chairman, 2 general members and 2 members selected by the complainant and defender. The judgement of the court will be validated with unanimous support or by majority of 4:1. No one can raise any question regarding the legality of the verdict. If the verdict is approved by majority of 3:2, the complainant or defender can again appeal to the magistrate court or civil court. Gram adalat has been given the authority to settle the criminal cases of legal disputes, illegal impediment, applying force unlawfully, threatening, drug addiction, rape, misappropriating property, forgery etc. It can also deal with the civil cases of collecting money under contract, release of illegally occupied properties, collecting compensation against damaged property, trespass of domestic animals in others property etc.

Gram adalat was established with an aim to give respite to the common rural people from legal hassle and to ensure easy access to legal assistance. The organisation was also intended to lessen liability on the district courts. However in practice nothing has been done as yet.

Until now the local chairman and members under the provision of village arbitration system issued in 1961 settle most of the frictions at village level. Investigation in several unions revealed that because of legal shortcoming, inadequacy of government allocation and unawareness of mass people, gram adalat is not being able to play a more effective role. The law says that if the complainant claims monetary compensation of less than 5 thousand taka, only then the case will be accepted by the gram adalat. However, in the present context, chairmen and members of UP consider the amount to be very insignificant. Moreover, government had cut off allocation to the local government and there is no separate funding for gram adalat either. Local government representatives provide fund personally for carrying out gram adalat activities.

Chairman of Umidpur union at Madaripur, Abdul Mannan said, "We cannot settle any other cases apart from minor scuffles, not even burglary, in gram adalat due to legal obstacles. Most monetary cases range from 10 to 20 thousand to lakh taka. But government law doesn't allow us to handle the cases. So we try to settle the cases by means of arbitrary system. In fact this law needs modification. Otherwise common people will be harassed more."

Asserting the positive aspects of gram adalat, chairman Abdul Mannan said, "Previously we settled almost all disputes by the arbitrary system. This year we began to settle some cases through gram adalat. The adalat

comes sits every Thursday. Until now we have settled 25 cases. Most people can escape from trouble since gram adalat has begun to operate. They no more have to rush to Madaripur district town to file cases and to appoint lawyers. their legal costs have reduced. The most positive aspect of garm adalat is that the cases are resolved before they turn into bigger disputes."

Chairman of Dupchanchia sadar union in Bogra, Amedur Rahman opined that the minimum amount mentioned in the gram adalat law should be increased from 5 thousand taka to 5 lakh taka. This will be really convenient for the general people. Because if the change is done, no lawsuit other than murder cases will need to be sent to the district courts. As a result, the pressure on district courts will reduce and the legal process at district level will be accelerated."

Chairman of Hazipur union in Begumganj upazilla of Noakhali Abul Kalam said, "5 thousand taka in 1976 was equal to 50 thousand taka of today. So amendment of gram adalat law is essential. From my previous experience, I saw many people fighting for justice year after year and losing everything. Now we are not allowing such incidents to take place again. If it can not be solved by gram adalat, we settle the case by arbitrary system."

Similar is the opinion of Abdul Latif Bepari of Rasti union of Madaripur sadar. He regretted that gram adalat is still in black and white. General people have no idea about this organisation, because in fact they do not get any benefits from this system. Chairmen and members also lack proper understanding of gram adalat. This is a vital problem. Government has never taken any awareness strides necessary to address the problem."

Source :NEWSLINE



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A BRIEF OUTLINE FOR

Filing of Return of Income

MD ZAHIDUL ISLAM

PAYING tax is not only a moral duty but also a legal obligation of a person. A person, under the Income Tax Ordinance, 1984, includes an individual, a firm, an association of persons, a Hindu undivided family, a local authority, a company and every other artificial person. All these persons are under a legal obligation to pay income tax if they fall within the jurisdiction of the Ordinance. Then comes a question how to pay tax?

The Income Tax Ordinance provides a simple, easy and people-friendly system for paying tax. Following this system step-by-step, one can easily pay income tax. Hence,

Filing of Return of Income can be stated as the first step of the taxpaying system. Because, on the basis of the correct and complete return of income a person's total income and the sum payable as tax is determined. So, every person should possess a clear idea about Filing of Return of Income.

Who to file a Return of Income

Every person is required to furnish voluntarily a return of his total income or the total income of other person in respect of which he is assessable to tax, if-

- < such total income during the income year exceeds the maximum amount which is not chargeable to income-tax. (The maximum amount not chargeable to tax is provided in the Finance Act for every assessment year. For the current assessment year (i.e. 2003-2004) the amount is Tk 90,000.); or
- < he has once been assessed to tax in any of the three years immediately preceding that income year; or
- < he resides in a city corporation or a pourashova or divisional headquarters or district headquarters having owned
 - < a building of more than one storey with a plinth area exceeding one thousand six hundred square feet; or
 - < a motor car or a jeep or microbus; or
 - < a telephone; or
 - < a membership of a club registered under the Value Added Tax Act.
- < he runs any business or profession having trade license from a city corporation, or Pourashova or a Union Parishad and operates a bank account; or
- < he has registered with a recognized professional body as a doctor, dentist, lawyer, income-tax practitioner, chartered accountant, cost and management accountant, engineer, architect or surveyor or belongs to any other similar profession; or
- < he is a member of a chamber of commerce and industries or a trade association; or
- < he is candidate for an office of any union parishad, pourashova, city corporation or a Member of Parliament; or
- < he participates in a tender floated by the government, semi-government, autonomous body or a local authority.

However, a company is an exceptional case where it is mandatory to file a return of income regardless of its income or loss. Moreover, a representative assessee would have to file a return in respect of the total income of a non-resident or a minor or a beneficiary.

A non-resident Bangladeshi may also file his return of income along with a bank draft equivalent to the tax liability on the basis of such return to his/her nearest Bangladesh mission.

Again, where any business or profession is discontinued in any financial year and assessment may be made in that year he/she is liable to file a return showing income of the period between the end of the income year and the date of such discontinuance. In case of a deceased person, a return of his/her income should be made by his/her executor, administrator or other legal representatives.



How to file a Return of Income

A Return of Income is to be furnished in the specific form prescribed under Rule 24(1) of the Income Tax Rules, 1984. For the purpose two alternative forms have been prescribed: Form A and Form B.

Form A has been prescribed for use for all classes of assessee. Income from all sources can be shown in this form. In like manner, Form B has been prescribed for use by an individual assessee having limited income from salary, ways and/or from self-employment.

Also, there is another Form of certificate of income prescribed for the assessee having income from salaries or any other income from which tax payable has been fully deducted at source.

It should be kept in mind that such a return of income must be accompanied by the following documents:

In the case of individual:

- < Particular of his/her personal and family expenditure in the format prepared by the National Board of Revenue (NBR). This is not required in the case of a return of self-assessment and in case of income only from salary.
- < Where the total income exceeds 3,00,000 taka (Tk 3 Lakh) in the income year a statement of assets, liabilities and expenses in the form and manner prescribed in the Ordinance and Rules.

In the case of a company, a statement of accounts audited by a Chartered Accountant.

Where to file a Return

A Return of Income by a person is to be filed with a Deputy Commissioner of Tax (DCT) holding jurisdiction over such person. As a rule, jurisdiction depends on residence or the place of business of the person (assessee).

A non-resident Bangladeshi may file his Return of Income along with a bank draft equivalent to the liability, if any, on the basis of such a return, to his/her nearest Bangladesh mission. The Mission will issue a receipt of such a Return with an official seal and send the Return to the NBR.

When to file a Return

Every Return of Income must be filed within the time specified in the Income Tax Ordinance, 1984. The time specified for filing of return by an individual is September 30 of the assessment year. In case of a company it is July 15 of the assessment year, but when this fifteen of July falls within the six month from the end of the income year, it is to be filed before the expiry of such period. However, this specific time may be extended by the Deputy Commissioner of Taxes (DCT), if necessary.

It is expected that an assessee will submit his Return of Income voluntarily within the specified time. But if an assessee, liable to furnish a return of income, fails to file his/her return within the specified time the DCT may, by notice in writing, direct him/her to submit the same within the time legally extended or specified in the notice.

When a person after filing his return of Income discovers that any omission or incorrect statement has been put in the return, he/she may file a revised return at any time before the assessment is made.

Concluding remarks

Generally, every breach of law is followed by some penalty or punishment. The Income Tax Ordinance, 1984 is not an exception. Here are also some measures of penalty and prosecution for the violation or breach of its provisions. Accordingly, the person, who fails without reasonable cause to furnish the return within specified or extended time or in the manner required, is made liable to pay a penalty. Making a deliberately false return can also result in punishment.

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Challenges faced by

immigrant women: Canada

WOMEN who migrate from Bangladesh to Canada face enormous challenges, most of them are not aware these challenges. The process of immigration for both men and women from developing countries is more often than not a very difficult and traumatic experience, which involves leaving behind familial support and moving great distances to unknown foreign lands. Also many see this process as exciting and also an opportunity which comes once in a life time.

One of the most vivid manifestations of change in recent decades has been in the origins of immigrants to Canada. Canada accepts immigrants from every part of the globe, with the most important flows coming from countries in South, East and Southeast Asia. In 2000, only 18.9 percent of immigrants have come from the UK and Europe and 53 percent from Asia. An additional 18 percent of immigrants came from Africa and the Middle East, 7.5 percent from South and Central America and the Caribbean, and 2.6 percent from the United States.

This article will show some of the most important challenges that immigrant women face in Canada.

Language

Language is one of the most challenging barriers. As an immigrant woman who cannot speak the language it is very natural for her to feel alone. Most women cannot speak the language. Most of the educational institutions in Bangladesh still teach in Bengali, very few institutions teach in English. So though a women might have a Master degree that does not mean that she will speak and understand English.

Communication Skill

Though many women may be able to communicate in English, but even then there is a communication gap. Sometimes the jargons used are not familiar to many of us. Also there the accent problem, there are many words that we pronounce in one way, and people here pronounce it in another way.

Adoption Of A New Culture

New immigrants come to Canada and settle into a new culture. In the process of settling into a new environment, they encounter new problems and conflicts between their original culture and the new culture, creating a culture clash. The conflict involves not only the internal family structure and the external social structure but also the way of preserving their own culture. When two cultures are in many ways different it is very difficult to adopt a totally different culture. Also we see conflict among the older and younger generation. It is much easier for a child to adopt a new culture than.

Equality among spouses

Family violence may also occur because of the strains associated with difficult changes and experiences relating to adaptation to the new society. The changing power dynamics between husbands and wives which emerge with departures from traditional male dominant patterns because of exposure to gender equality ideals and practices in Canadian society may lead to male violence against women. The stresses and possibly the disappointments encountered in finding stable employment and achieving other status and mobility aspirations can engender family violence. The observation that "the problem shows up after the immigrant has been in Canada for awhile" is another indication that the occurrence of justice-related problems may follow patterns which are connected to the process of settlement, adjustment and integration. Different problems appear to manifest themselves with increasing time, as the individual encounters stresses associated with new adaptation problems.

Support for Victims of Family Violence

Like any other society women are also being abused in Canada. Domestic violence is a problem which is seen not only in the immigrant class but all class and ethnic backgrounds. When an immigrant woman goes through an abusive situation, it is much more difficult if she would have been in her original country. Generally immigrant women have lack of knowledge about the resources which are available, and language barrier is one of the biggest obstacle to escape the abuse. Taking action may result in the women being totally isolated from the community, the only source of support available because of barriers to accessing the existing helping agencies.

Women need adequate information about the law. Immigrant women, particularly those who are sponsored by their husbands, may fear that they will be deported if they leave an abusive family situation and thus they may be reluctant to seek the help of an agency to deal with their problems. In addition to these fears, many immigrants fear the justice system, in part because of negative experiences with authorities in their countries of origin. Because of the cultural, linguistic, and psychological barriers to accessing the justice system, access might be effectively be accomplished through existing ethno cultural women's organizations, possibly with main stream public legal information organizations providing technical and professional support.

Though immigration women in Canada face many challenges, but there are also many resource centers that provide help and support in these cases.

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