The Daily Star
FOUNDER EDITOR: **LATE S. M. ALI**

India must refrain from push-in drives

Its lack of response to Bangladesh's objections unacceptable

We are quite alarmed by the lack of response from India to concerns over the persistent push-in operations carried out by its Border Security Force (BSF). The latest incident, according to a report, saw 46 alleged "Bangladeshi nationals" pushed in through three border areas early Tuesday. For those following this development, this has become an all-too-familiar pattern that keeps repeating itself despite protests from Bangladesh. While exact figures are difficult to pin down because of the lack of official communication, the number of those pushed in—whom India often refers to as "infiltrators", despite many possessing Indian documentation—would be significant by now. As per an earlier report, between May 7 and 28, at least 1,053 were pushed in.

As we have noted before, the persistence of these incidents, even after objections raised through flag meetings and diplomatic channels, reflects a blatant disregard for international border protocols and bilateral agreements. We have repeatedly highlighted the danger of such operations, especially for the vulnerable individuals and families caught in these mass expulsions. Some of them were tied to empty plastic bottles and thrown into cross-border rivers, floating all night until rescued by locals. In some cases, entire families were picked up at random, stripped of their belongings, and herded to the border for push-in. And it is not just Bangladeshi nationals who have been targeted. According to Mamata Banerjee, the chief minister of West Bengal, even Bangla-speaking people from BJP-ruled states in India were branded "Bangladeshis" and forcibly deported, despite their citizenship proof. Rohingya refugees registered with the UNHCR were not spared either.

On two separate occasions recently, Mamata criticised India's ruling BJP for its reckless deportation policy, thus supporting Bangladesh's cause—perhaps despite herself—against the push-in operations. Regardless of her political motive, the fact that a senior Indian leader has publicly acknowledged and criticised such actions should serve as a wake-up call for both governments. We don't want to comment on local politics in India, but India's deportation or push-in drives seem to be targeting only Muslims. Add the label "illegal Bangladeshis", and it seems to lend legitimacy to any expulsion operation, however arbitrary or illegal. These drives, experts say, gained momentum after the April 22 attack in Pahalgam, Kashmir, where gunmen allegedly linked to Pakistan killed 26 people, triggering renewed anti-Muslim sentiment and creating a supportive environment for any crackdown on vulnerable Muslim groups.

While we recognise the right of a country to deal with undocumented migrants, such actions must be carried out in accordance with international law, bilateral agreements, and basic human rights standards. Arbitrary and communalised expulsions, especially those carried out through push-ins, only serve to erode trust between neighbouring countries. Given how long this has been happening, it is high time Bangladesh stepped up its diplomatic efforts and sought intervention from international forums such as the UN to ensure that India puts an immediate stop to these operations. As Bangladesh keeps reiterating, India must follow due process and coordinate through official channels while dealing with its repatriation issues.

Rule of law, or rule of mobs?

The government must choose

The intensification of mob violence over the past 10 months has cast a dark shadow over the state of law and order in the country. There is no denying that the state's failure to act swiftly and decisively has, to some extent, emboldened mobs and contributed to a climate in which vigilante justice is becoming increasingly commonplace. In several such cases, the inaction of security forces appeared to signal even implicit acceptance of these acts. In other instances, police intervention came too late to prevent harm, and only occurred after footage of the violence sparked outrage on social media. All of this is entirely unacceptable.

In a video clip that went viral recently, some individuals were seen placing a garland of shoes around the neck of former Chief Election Commissioner KM Nurul Huda and striking him across the face with a shoe before handing him over to the police, who were present at the scene to arrest him in a case. As we have previously stated, there can be no justification for violating the rights of an arrestee or anyone involved in a case in this manner. Another incident took place in Lalmonirhat town, where a barber and his son were beaten by a mob and later detained by police, allegedly for hurting religious sentiment. Regardless of the accusations, both individuals deserve their day in court in any society that claims to uphold the rule of law.

According to Ain o Salish Kendra, since the fall of the Awami League regime, 179 people have been beaten to death by mobs. Add to that the long list of injuries and damaged properties courtesy of the marauding mobs. Moreover, if we examine yearly data on mob killings since 2015, there has been a marked increase since August 5, 2024. Although the interim government cannot be faulted for the mob violence that took place in the initial days after it took office—when security forces, particularly the police, were barely functional—it cannot shirk responsibility for the violence that has occurred over the past 10 months. There is no doubt that the government has failed to take meaningful action in many cases to curb mob violence, despite repeated assurances from various advisers.

A case in point is the home adviser's response when asked how many people had faced action for mob violence: "I don't know the exact number," he replied. Why is that the case? The home adviser should be the first to know the exact number if he and his government are serious about curbing mob violence. It is high time the government took this matter seriously and enforced the rule of law uniformly across the country.

THIS DAY IN HISTORY

Muhammad Ali retires

On this day in 1979, after almost 20 years of professional fights, heavyweight champion Muhammad Ali announced his retirement from boxing.

Can Bangladesh deliver justice for the disappeared?

Barrister Khan Khalid Adnan
is advocate at the Supreme Court of Bangladesh, fellow at the Chartered Institute of Arbitrators, and head of the chamber at Khan Saifur Rahman and Associates in Dhaka.

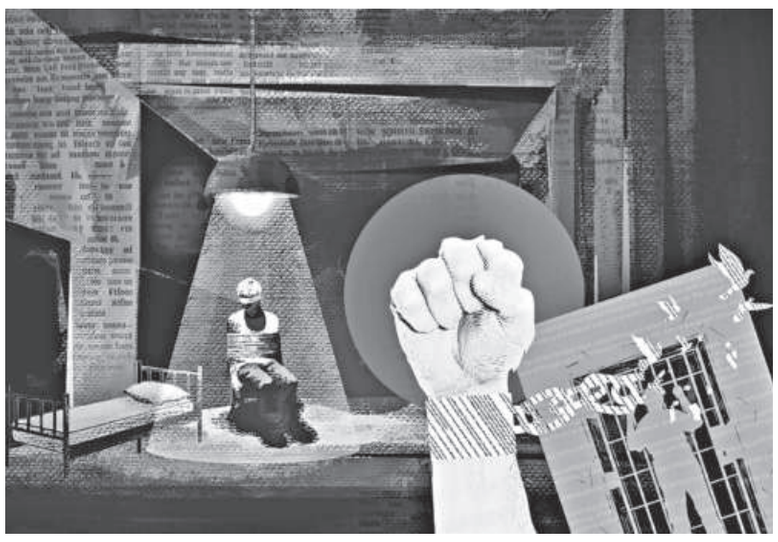
KHAN KHALID ADNAN

The fall of the authoritarian Awami League regime in August 2024 marked not just a political transformation, but the beginning of a long-overdue reckoning with one of Bangladesh's darkest legacies: the widespread and systematic use of enforced disappearances. For over a decade, security forces, including RAB, DGFI, and the Detective Branch of Bangladesh Police, were implicated in abductions designed to silence opposition, intimidate dissenters, and instil fear. Victims were often held in clandestine sites like the now-notorious "Aynaghar", hidden from the law, their families, and the public.

Following years of international concern over human rights abuses in Bangladesh, particularly enforced disappearances, the US sanctioned the RAB and several senior officials in 2021. The detailed fact-finding report published by the United Nations Human Rights Office (OHCHR) revealed that the former government weaponised the justice system and security forces to silence civil society, targeting activists, journalists, lawyers, and others through intimidation, enforced disappearances, and even killings (para. 326).

Despite repeated requests since 2013, the AL government barred the UN Working Group on Enforced or Involuntary Disappearances (WGEID) from entering the country. However, this changed after the regime's collapse following the July-August mass uprising in 2024. The interim government, led by Nobel Laureate Dr Muhammad Yunus, extended a formal invitation to WGEID, and in June 2025, a UN delegation visited Bangladesh. During their visit, the UN delegation met victims' families and examined systemic barriers to justice. Key discussions focused on locating missing persons, dismissing false charges, investigating evidence destruction, reforming the domestic legal system, and ensuring accountability for past abuses.

The interim government has also taken important steps to acknowledge past abuses and lay the foundation for justice. In a welcome move, Bangladesh ratified the United Nations International Convention for the Protection of All Persons from Enforced Disappearance (ICPPED) in August 2024, and also established a Commission of Inquiry, chaired by Justice Moyeenul Islam Chowdhury. The commission has already verified 1,350 cases of disappearance and identified 16 secret detention centres used for torture. The evidence clearly indicates these were not isolated or accidental acts by rogue officers; instead, they formed part of a coordinated system under centralised command. This systemic nature underscores the gravity of the violations and the necessity of a robust legal framework to address them. Legal proceedings are underway, including against former Prime Minister Sheikh Hasina and other high-ranking officials. Televised hearings mark a historic shift in courtroom transparency, never before seen in Bangladesh's judicial history. And yet, the road to justice is fraught with legal, institutional, and moral challenges, especially concerning the new draft Enforced Disappearance Prevention and Redress Ordinance 2025.



FILE VISUAL: **ANWAR SOHEL**

While the draft law represents a groundbreaking attempt to codify and penalise enforced disappearance as a state crime, it risks falling short of international standards, as Human Rights Watch observes. In addition, Human Rights Watch has robustly condemned the draft ordinance for including a definition of enforced disappearance that does not align with international standards, yet it does not specify the exact shortcomings of the proposed definition. On closer analysis of the draft ordinance, several key flaws emerge.

Firstly, the draft refers to state complicity using the term "silent consent," which lacks recognition in international law. In contrast, established legal instruments like the ICPPED and the Rome Statute use the term "acquiescence," which encompasses both passive and active forms of state tolerance. The use of "silent consent" introduces ambiguity and could inadvertently raise the evidentiary threshold, thereby offering undue protection to perpetrators.

Secondly, the draft confines responsibility to "government officials" or individuals formally acting under state authority, which narrows the scope of liability. This approach risks excluding informal actors such as militias, intelligence agents, or third-party contractors operating with state support. In contrast, international law adopts broader terms like "agents of the State" or even "political organisations," which more accurately reflect the complex dynamics of enforced disappearances in authoritarian regimes or conflict situations. Broadening the definition would strengthen the framework for accountability.

Thirdly, the ordinance requires that the act of disappearance must place the victim "outside the protection of the law," creating an unnecessary burden of proof. International law treats this as an inherent consequence of the act—not something that must be independently proven. Finally, while the Rome Statute includes a temporal element—that the disappearance aims to remove someone from legal protection for a prolonged period—the draft omits this. Though not strictly required, such clarity could help in prosecuting widespread and systematic crimes.

Beyond definitional issues, the draft's coexistence with the amended International Crimes (Tribunals) Act 1973 (ICTA) presents a procedural puzzle. The ICTA, now amended to include enforced disappearances as crimes against humanity, adopts the Rome Statute's definition. So which forum will try which cases? Without clear guidelines, this dual legal framework risks redundancy, forum-shopping, or inconsistent verdicts—diluting justice for victims. Moreover, the inclusion of capital punishment in the draft has drawn criticism from the international community. In a justice system long plagued by impunity and flawed prosecutions, retaining the death penalty—an irreversible and historically discriminatory tool—undermines the very human rights standards the law seeks to uphold.

Legislative reform must be grounded in both credibility and consensus. Rushing to enact this ordinance by July 2025, as currently planned, risks sacrificing quality for speed. Victims and civil society groups must be consulted meaningfully. The law must be revised with input from international legal experts and forensic specialists.

Despite these flaws, the proposed law contains vital progressive elements: it affirms that enforced disappearance cannot be justified under any circumstance, not even war or national emergency. It criminalises not just the act but also incitement, conspiracy, and attempts. It also mandates the creation of special tribunals and categorises the offence as non-bailable and non-compoundable. These are serious commitments that signal a break from the past.

Yet legislative reform must be grounded in both credibility and consensus. Rushing to enact this ordinance by July 2025, as currently planned, risks sacrificing quality for speed. Victims and civil society groups must be consulted meaningfully. The law must be revised with input from international legal experts and forensic specialists. Otherwise, Bangladesh risks repeating the very pattern of top-down, opaque governance that enabled enforced disappearances in the first place. To build a truly just future, the government must also reconsider its stance on the death penalty. Retaining it not only conflicts with international human rights law but also weakens the moral authority of the very institutions meant to protect life and liberty.

Bangladesh today stands at a crossroads. The choices it makes now will determine whether it turns the page on a history of impunity or merely edits its footnotes. The new legal framework must be clear, coherent, and compliant with international norms. Anything less would be a betrayal of the victims who vanished without a trace—and of the families still waiting for justice.

Audit reform requires effective institutions, not rivalries

Imran A. Hasan FCA
is a member of ICAB and partner at A. Wahab & Co.

IMRAN A. HASAN

A recent article titled "Audit Gaps, National Traps," published in *The Daily Star* by the president of the Institute of Cost and Management Accountants of Bangladesh (ICMAB), has generated considerable reaction within the accounting and audit community. While it raises some legitimate concerns about audit coverage and governance gaps in Bangladesh, it unfortunately presents a somewhat fragmented and misleading narrative about the audit profession and the respective mandates of Institute of Chartered Accountants of Bangladesh (ICAB) and ICMAB.

Bangladesh's audit ecosystem, though in need of reform and expansion, should not be reduced to a turf war between professional bodies. The responsibility of audit is a public trust function, not a marketable commodity. Calling the current statutory audit system a "monopoly" ignores global and local rationale for regulated entry, technical control, and accountability. Auditors are not vendors. They are fiduciaries accountable to the public, the regulator, and capital markets.

The claim that audit fees have "surged under monopoly control" is misleading. Audit quality, independence, and due diligence come with a cost. Regulatory frameworks worldwide purposefully restrict audit licensing to ensure quality and trust, not to promote competition like telecoms or ride-sharing apps.

Moreover, the article selectively compares Bangladesh with the UK, Canada, and Australia, where there are unified bodies like CPA Canada or Institute of Chartered Accountants in England and Wales to license auditors. But these institutions enforce rigorous audit training, peer review, and disciplinary regimes. Their structures cannot be casually cited to argue for audit eligibility without addressing the compliance burden, enforcement infrastructure, or educational equivalence.

In Bangladesh, the Financial Reporting Act 2015 clearly distinguishes statutory audits from general financial reporting. It recognises both ICAB and ICMAB as professional accounting bodies, but it also vests the authority of statutory audit in line with Companies Act provisions and the Financial Reporting Council (FRC). ICAB members, through their articleship-based practical training and ongoing practice review, fulfil audit-specific experience mandated by global bodies like the International Federation of Accountants (IFAC). While ICMAB members gain valuable managerial experience, it is not a substitute for statutory audit competency.

Instead of advocating for professional inclusion through conflict, the way forward is collaborative reform. Joint training initiatives, capacity building, technology integration, and expanding the scope of cost audit can create a stronger foundation.

Allowing CMA members to audit non-public interest entities (PIEs) or NGOs, as proposed, may appear pragmatic, but it risks fragmenting oversight, duplicating regulation, and confusing users of financial statements. Even in Pakistan, where CMAs have limited audit rights, the scope is tightly controlled and contextually distinct.

The suggestion that audits market entry should be widened solely to reduce fees or fill a numerical gap also misses the mark. Bangladesh has around 500 practising CAs, but the problem isn't a lack of professionals; it's the lack of regulatory enforcement, automation, and systemic transparency. Opening audit licenses without strengthening supervision could deepen compliance risks.

Instead of advocating for professional inclusion through conflict, the way forward is collaborative reform. Joint training initiatives, capacity building, technology integration, and expanding the scope of cost audit can create a stronger foundation. If there is a desire to revisit audit rights, it must be done institutionally, with FRC and parliament leading the debate.

Let us reform together Bangladesh's financial future, which depends on accountability.

The Daily Star Reg. No. DA 781 | **EDITOR & PUBLISHER: Mahfuz Anam** Printed by him on behalf of Mediaworld Ltd at Transcraft Ltd, 229, Tejgaon Industrial Area, editor@thedailystar.net | **Registered & Head Offices:** The Daily Star Centre 64-65 Kazi Nazrul Islam Avenue, Dhaka-1215 Phone: 09610222222 | **Newsroom:** Fax- 58156306 reporting@thedailystar.net | **Advertisement:** 01711623910 advertisement@thedailystar.net GPO Box: 3257 | **Subscription:** 01711623906 | thedailystar.net bangla.thedailystar.net/