

IN THE SUPREME COURT OF BANGLADESH  
HIGH COURT DIVISION  
(SPECIAL ORIGINAL JURISDICTION)

**WRIT PETITION NO. 13514 OF 2016**

IN THE MATTER OF:

Application under Article 102(2) of the  
Constitution of the People's Republic of  
Bangladesh.

And

IN THE MATTER OF:

Nur Afzal Begum  
.... Petitioner

-Vs-

National Board of Revenue and others  
.... Respondents.

Mr. M.A. Hannan, Senior Advocate  
..... For the petitioner.

Mr. Akhtar Farhad Zaman, D.A.G. with  
Mrs. Shadia Afrin Shapla, D.A.G with  
Mr. Arif Khan, A.A.G. with  
Mr. Sovan Mahmud, A.A.G. with  
Mr. Md. Faridul Islam, A.A.G. with  
Mr. Md. Nazmul Haque, A.A.G and  
Mr. Md. Sarwar Alam Chowdhury, A.A.G  
..... For the Respondent-government.

**Heard On: 04.05.2026**

**Judgment on: 05.05.2026.**

**Present:**

Mr. Justice S.M. Maniruzzaman  
and  
Mr. Justice Dihider Masum Kabir

**S.M. Maniruzzaman, J:**

In this *Rule Nisi*, issued under Article 102 of the Constitution of the  
People's Republic of Bangladesh, the respondents have been called upon

the respondents to show cause as to why notice being ০৮.০১.০০০০.০৯৮.৩৫.১২১.১৬.৮৯৪০ তারিখ ১৭.১০.২০১৬ (Annexure-B) issued under Section 116(1) of the Income Tax Ordinance, 1984 for the assessment years, 2010-2011 to 2015-2016 issued by the respondent No.3, Deputy Director Central Intelligence, Cell, NBR Building, Dhaka should not be declared to have been issued without lawful authority and is of no legal effect and/or such order passed as to this court may deem fit and proper.

At the time of issuance of the Rule, the operation of the impugned notice being ০৮.০১.০০০০.০৯৮.৩৫.১২১.১৬.৮৯৪০ তারিখ ১৭.১০.২০১৬ (Annexure-B) under Section 116(1) of the ITO 1984 for the assessment years, 2010-2011 to 2015-2016 issued by respondent No. 3 being the Deputy Director Central Intelligence Cell NBR Building, Segunbagicha, Dhaka be stayed for a prescribed period.

Mr. Akhtar Farhad Zaman, the learned Deputy Attorney General, submits that during pendency of the Rule, the concerned Central Intelligence Cell submitted investigation report before the concerned Deputy Commissioner of Taxes (DCT) and the DCT had initiated proceedings against the petitioner under Section 93 of the Income Tax Ordinance, 1994. Subsequently, said proceedings have/had been finalized by the DCT and demand was issued upon the petitioner for payment tax. In the above circumstances, he submits that there remains no cause of action requiring adjudication of the instant Rule.

Mr. Hannan, the learned Senior Advocate admits the present position of the case advanced by the learned Deputy Attorney General.

In view of the stated position of the case, we are of the view that there remains no cause of action requiring adjudication of the instant Rule.

Accordingly, this Rule is discharged, however without any order as to costs.

Communicate the copy of the judgment to the respondent No. 5 and order at once.

*Dihider Masum Kabir, J:*

I agree.

**M.A.Hossain-B.O.**