

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

Writ Petition No. 1789 of 2014

In the matter of:

An application under article 102 of the
Constitution of the People's Republic of
Bangladesh.

AND

In the matter of:

Anlima Yarn Dying Limited

... Petitioner

-Versus-

Government of Bangladesh and others

... Respondents

Mr.Md. Mizanul Hoque Chowdhury, Adv. with
Mr. Hasan Mohammed Reyad, Advocate

...For the petitioner

Mr. Tanim Khan, D.A.G. and

Mr. Dewan Humaun Kabir(Ripon), D.A.G with

Ms. Fatema Yesmin, A.A.G.

Mr. Mehedi Hasan Ronve, A.A.G.

Ms. Elina Chowdhury, A.A.G.

Mr. Sk. Naser Wahed (Shemon), A.A.G. and

Ms. Fahriya Ferdous, A.A.G

... For the respondents

Judgment on: 15.09.2026

Present:

Mr. Justice Sardar Md. Rashed Jahangir

And

Mr. Justice Md. Ziaul Haque

Sardar Md. Rashed Jahangir, J:

On an application under article 102 of the Constitution of the People's
Republic of Bangladesh, Rule Nisi was issued on 18.03.2014 as follows:

"Let a Rule Nisi be issued calling upon the respondents to show
cause as to why the section 16CCC of the Income Tax
Ordinance 1984 inserted by Section 15 of the Finance Act'2011

purportedly imposing minimum tax of 0.50% of gross receipts of its profit or loss in an assessment year (Annexure-D) shall not be declared to have been enacted without any lawful authority and is of no legal effect as being contrary to the petitioner's fundamental rights guaranteed by Articles 27, 31, 40 and 42 of the Constitution and/or pass such other or further order or orders as to this Court may seem fit and proper."

It is informed by learned Deputy Attorney General Mr. Tamim Khan apprised the Court that the identical matter has been settled by a Special Bench of the High Court Division on 24.08.2016 and the Rule has been discharged by majority judgment (in the case of TK Paper Products Limited Vs. Bangladesh, reported in 70 DLR 683) and the Apex Court has affirmed the aforesaid judgment by its judgment and order dated 14.12.2022 in the case of S. Alam Bag Manufacturing Mills Ltd. Vs. Government of Bangladesh reported in 14LM (AD)(2023)344.

Heard learned Advocate and learned Deputy Attorney General and perused the writ petition together with the judgments.

Considering the facts and circumstance, and in view of the judgment of the Apex Court, we are of the view that there is no merit in the Rule.

Accordingly, the Rule is discharged.

The interim order of injunction granted at the time of issuance of the Rule is hereby recalled.

No order as to cost.

Communicate the order at once.

Md. Ziaul Haque, J:

I agree.