

Necessary Information

A. Eligibility and Conditions for Apply to ADR

ADR application is Eligible for the Following Cases:

- Requires permission from the concern Appellate Authority where the dispute is initially pending.
- Requires applying for ADR within 20 (twenty) working days after issuing the show cause notice/demand notice/tax assessment notice/any other notice by the adjudicating officer/ appellate authority under Section 37, 42 and 55 of the Value Added Tax Act, 1991
- Requires submitting 2 (two) copies of application as per the prescribed form (Form-1) for Commissionerate and Appeal Commissionerate. However, for the case of Customs, Excise and VAT Appellate Tribunal, 3 (three) copies of application is necessary.
- A Stamp of Tk. 500.00 (five hundred) is required.
- A Facilitator's fee which depends on the disputed value should be submitted.
- Facilitator's fee will be borne by both parties equally.
- When mutual agreement is made under ADR, the payable tax should be paid within the stated time limit mentioned in the agreement.

B. Benefits of ADR

- The dispute is settled under mutual agreement. This agreement is made after discussion with both parties and under the presence of an enlisted facilitator.
- ADR is a simple and straightforward process. The taxpayers can get justice readily.
- The original dispute can be revived in case when there is no settlement by ADR
- No advance payment or security money is required to deposit.
- Dispute settlement by negotiation between parties.
- Facilitators are experienced in the field and most importantly impartial.
- Quick disposal of the court cases.
- It creates a 'win-win' situation among the stakeholders and the tax authority.
- Thus it improves relationship between taxpayers and the tax authority
- It reduces the over-load on the existing judicial system
- ADR ensures information security.

C. ADR Can Address Pending Issues in the following Legal/Quasi Legal Institutions

- Value Added Tax Commissionerates
- Appeal Commissionerates
- Customs, Excise and VAT Appellate Tribunal
- High Court of the Supreme Court
- Appeal Division of the Supreme Court.

D. Scope of ADR

Serial	Field	Section
1	Value Measureable by Monetary Terms	Section 2 (Nna Nna)
2	Determination of Value for the purpose of VAT Assessment	Section 5
3	Determination of Turnover Tax	Section 8
4	Tax Rebate/Tax Credit	Section 9
5	Audit and Inspection	Section 26Ka
6	Book Keeping	Section 31
7	Return Checking	Section 36
8	Penalty Imposition	Section 37
9	Issue of Demand Notice	Section 55
10	Tax Refund	Section 67
11	Any dispute or suit related to evasion of VAT/SD through mis-declaration/ mis-information or false documents.	-

E. Issues Can Not be Resolved by ADR

- When the adjudication or appeal has been finalized
- Disputes or suit related forgery or criminal offences
- Disputes or suits required to be settled by conventional judicial system for greater public interests.