



BANGLADESH FREIGHT FORWARDERS ASSOCIATION

Ref.: BAFFA/2025/239

Date: 12 October 2025

TO WHOM IT MAY CONCERN

This is to inform all concerned that, in accordance with the Writ Petition No. 11368 of 2025, the Honourable High Court Division of the Supreme Court of Bangladesh, through its order dated 30 July 2025, has issued a directive to the Respondents regarding the deduction of tax at source at the rate of 1.5% from the gross bill amount or the gross bill inclusive of the freight forwarding commission of Freight Forwarders.

The Hon'ble Court's directive is as follows:

"Pending hearing of the Rule, the Respondents are directed to realize Income Tax at source at the rate of 10% on the commission received by the Freight Forwarders instead of 1.5% on the gross bill amount; Provided that Freight Forwarders will pay further tax, if any is found unpaid, in the event the Rule is discharged.

The Rule is made returnable within 01 (one) month from the date."

Hereby it becomes obligatory for all concerned to comply with the direction of the Honourable High Court until further notice.



Nasrin Sultana
Administrator, BAFFA &
Deputy Secretary, Ministry of Commerce

Encl.: The Hon'ble Court's directive.

Copy to (For kind information and consideration):

1. The Governor, Bangladesh Bank;
2. The Chairman, National Board of Revenue (NBR).



06.08.25 06.08.25 06.08.25 06.08.25 06.08.25

IN THE SUPREME COURT OF BANGLADESH

HIGH COURT DIVISION

(SPECIAL ORIGINAL JURISDICTION)

WRIT PETITION No. 11368 of 2025

IN THE MATTER OF:

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

AND

IN THE MATTER OF:

Section 124 (1) of the Income Tax Act, 2023 (as amended by the Finance Ordinance, 2025) and Serial No. 18 of the Rule 4(1) of the উৎসে কর বিধিমালা, ২০২৪ (as amended by এস. আর.ও. নং-১৫৭-আইন/আয়কর-১২/২০২৫, dated 26.05.2025) requiring deduction of 1.5% tax at source from the total amount of Gross Bill or Gross Bill inclusive of the freight forwarding commission of the Freight Forwarders being ultra vires Section 30, 45 and 49 of the Income Tax Act, 2023 and Article 27, 31 and 40 of the Constitution.

AND

IN THE MATTER OF:

Enforcement of fundamental rights of the Petitioners guaranteed under Article 27, 31 and 40 of the Constitution of the People's Republic of Bangladesh.

AND

IN THE MATTER OF:

Kabir Ahmed, Proprietor, Conveyor Uni Express, House-07, Road-17, Block-E, Banani C/A, Dhaka 1213 and others.

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.....Petitioner ১.

-VERSUS-

1. The Government of the People's Republic of Bangladesh represented by the Secretary, Ministry of Law, Justice and Parliamentary Affairs, Bangladesh Secretariat, Ramna, Dhaka - 1000;

১/৮

“দেশপ্রেমের শপথ নিন, দুর্নীতিকে বিদায় দিন”



2. Secretary, Ministry of Finance, Internal Resources Division, Government of the People's Republic of Bangladesh, Bangladesh Secretariat, Ramna, Dhaka 1000;
3. National Board of Revenue represented by its Chairman, Revenue Building, Plot No. F 1/A, Agargaon, Dhaka;
4. Bangladesh Bank, represented by its Governor, Motijheel Commercial Area, Dhaka-1000;
5. Member, Income Tax Policy, National Board of Revenue, Revenue Building, Plot No. F 1/A, Agargaon, Dhaka.

.....Respondents.

Present:

Mr. Justice Md. Jahangir Hossain

And

Mr. Justice Syed Mohammed Tazrul Hossain

The 30th Day of July, 2025

Mr. Ruhul Quddus (Kazal), Senior Advocate with

Mr. Hasan Mohammed Reyad, with

Mr. ABM Hamidul Mishbah, with

Mr. Bishow Jith Deb &

Mr. Md. Ariful Islam, Advocates

.....For the Petitioners.

Mr. Dihider Masum Kabir, D.A.G. with

Mr. A.M. Jamiul Hoque (Faisal), A.A.G. with

Ms. Sabikun Nahar, A.A.G. with

Mr. Ali Asgar Fakir, A.A.G. with

Mr. Mohammad Alam Khan, A.A.G.

Mr. Sovan Mahmud, A.A.G

.....For the Respondents-government.

“দেশপ্রেমের শপথ নিন, দুর্নীতিকে বিদায় দিন”



Let a Rule Nisi be issued calling upon the respondents to show cause as to why Section 124 (1) of the Income Tax Act, 2023 (as amended by the Finance Act, 2025) and Serial No. 18 of the Rule 4(1) of the উৎসে কর বিধিমালা, ২০২৪ (as amended by এস.আর.ও. নং-১৫৭-আইন/আয়কর-১২/২০২৫, dated 26.05.2025) requiring deduction of 1.5% tax at source from the total amount of Gross Bill or Gross Bill inclusive of the freight forwarding commission of the Freight Forwarders being ultra vires to section 30,45 and 49 of the Income Tax Act, 2023 and Article 27, 31 and 40 of the Constitution shall not be declared to have been done without lawful authority and is of no legal effect and or such other or further order or orders passed as to this court may seem fit and proper.

Pending hearing of the Rule, the Respondents are directed to realize Income Tax at source at the rate of 10% on the commission received by the Freight Forwarders instead of 1.5% on gross bill amount; Provided that Freight Forwarders will pay further tax, if any found unpaid, in the event the Rule is discharged.

The Rule is made returnable within 01 (one) month from date.

The petitioners are directed to put in requisites for service of notices upon the respondents in the usual course and through registered post.

Md. Jahangir Hossain

Syed Mohammed Tazrul Hossain

Typed by: Sharif: 06.08.2025

Read by: 06.08.25

Exam by: 06.08.25

Readied by:

Ruhul Amin
Administrative Officer

06.08.25
জনীপ কুমার চক্রবর্তী
সুপারিনটেন্ডেন্ট

প্রত্যায়িত অবিকল প্রতিলিপি

06.08.25

সহকারী রেজিস্ট্রার
বাংলাদেশ সুপ্রীম কোর্ট, হাইকোর্ট বিভাগ
(১৮৭২ ইং সনের ১নং আইনের
৭৬ ধারামতে ক্ষমতা প্রাপ্ত)

“দেশপ্রেমের শপথ নিন, দুর্নীতিকে বিদায় দিন”