

**evsj v` k mgyk tKu[®]
nvBtKu[®]e fll**

(t[®]ukvj AuvRb`vj RyjmllKkvb)

i xU wcuUkb bs 1190/2009

Bb w` g`vUvi m Adt

Bnv evsj v` k msweavtbi 102 AbtjQ` Abjvnti GKwU Avte` bcT ;

Ges

Bb w` g`vUvi Adt

----- ` iLv`Kvix|

evrg

evsj v` k Ms

----- cUzer`xMY|

Rbie gbrRj tgvitm`, G`wlfutKU

----- ` iLv`Kvix ctq|

Rbie gyidv Rgvb Bmj vg,

fwcuY A`UwY[®] tRbvij

----- cUzer`xmiKvi ctq|

i bvx t RjvB 14, 2009 Bs

i vq cUvb t RjvB 14, 2009 Bs|

Dcu`Z t

wPviciZ Rbie G, we,Gg, Lvqij nK

Ges

wPviciZ Rbie tgvtt ggZvR Dwil b Avnt[®]

wPviciZ G,we,Gg, Lvqij nK t

fwMv` i Dci gj` msthvRb Ki Avtvc Gi weavb Gi %aaZv P`vtj A` Kwi qv A` i xU tgvKl'gmlU `vtqi Kiv nBqtQ|

` iLv`Kvi xMY mktj B evsj v` k mgyk tKu[®] AvBbRxx| Zvviv evsj v` ki RbMtYi Rxeb I `r` i qjv Kwi evi tcl`Yv nBtZ GB Rb`f`_gj-K i xU tgvKl'gmlU `vtqi Kwi qvtQ|

` iLv`Kvi xMY Zvvv` i ` iLv`l`ubte`b Ktib th gj` msthvRb Ki AvBtbi wZxq Zdmxtj gj` msthvRb Ki nBtZ Ae`vnuZ cUv tmev mgr eYv Kiv nBqtQ wKs' mgvR Kj`vY gj-K tmev wktivvtgi Avl Evq wPvKrmv cUvZovb, `sl`wPvKrmv tK` Ges c`v`_j wRK`vj j` veji Uix Ae`vnuZ cUv tmev mgtni Avl Zv ewfZ i vLv nq| thtnZzmj`f wPvKrmv cUv RbMtYi msweavbK Awkvi wKs' wZxq Zdmxtj Dctiv` kã`uj wvtqRtbi dtj tivMv` i Dci A`afvte D³ Ki Avtvtci Kvib ` iLv`Kvi xMY cUzer`xmtbi eivei D³ Kivtvc ewZj Abjiva Kwi qv 10-02-2009Zmilt GKwU Demand of justice tbwK Rvix Ktib (G`v`bKpvi - w) | wKs'tKvb dtj v`q bv nI qvq ` iLv`Kvix A` i xU tgvKl'gmlU `vtqi Kwi tj A` Av`j Z

evsj v`k msveavtbi 102 Abt`Q` Abviti c`Zev`MY eivei 15-2-2009 Zivi tL vbgvj mLZ Rule NISI Rvix Ktib t

“Let a Rule Nisi be issued calling upon the respondents to show cause as to why the insertion of the word “*PrKrmv c`Zovb, `s/PrKrmv tK`a Ges c`v_j RK`ij j`veiUi`i*” inside the bracket of para 2(K) of 2nd schedule of VAT Act 1991. should not be declared void and illegal as being obstruction to the improvement of public health as well as beyond the scope of Fundamental Principles of State Policy of the Constitution and/or pass such other or further order or orders as to this Court may seem and proper.

The Rule is made returnable within 2(two) weeks from date. The matter is fixed for hearing on 9.3.2009

Requisites to be put in at once.”

4bs c`Zev`x c`f` 28-04-2009 Zivi tL nj dKZ GKwU GndtWwFU `mLj KiZt iXU tgvK`i gqv c`ZovsZv Kti |

Rbve gbwRj tgvit`m, G`Wt`f`v`KU, `iLv`Kvix`MY c`f` e³e` Dc`vcb Ktib, Aci i` tK Rbve gy`v`dv Rv`g`v Bmj`v`g, tWc`y`d A`v`UY`R`v`i`j 4 bs c`Zev`x c`f` e³e` Dc`vcb Ktib |

Rbve gbwRj tgvit`m, `iLv`Kvix` c`f` v`A G`Wt`f`v`KU g`v`n`q v`b`e`b` Kti th msveavtbi v`Z`x`q f`v`M i`v`o` c`v`i`P`j`v`i` g`j`-b`w`Z` m`g`r` e`Y`v`v` Kiv nBq`f`v`Q | D³ f`v`M Aew`Z` 18 Abt`Q` evsj v` t`ki RbM`Y`i` `v`i`i` D`b`w`Z` m`v`a`b`t`K` i`v`t`o`f` Ab`Z`g` c`v`u`g`K` `v`w`q`Z` | KZ`e` evj`q`v` t`N`v`l`b`v` K`v`i`q`v`t`Q | K`v`t`R`B` i`v`o` t`K`v`b` Ae`v`t`Z`B` G`g`v` t`K`v`b` Av`B`b` K`v`i`t`Z` c`v`t`i` b`v` h`v`v`v` Av`Z`e`g`v`b`e`Z`v`t`K` A`v`a`K`Z`i` K`t`o` c`v`Z`Z` Kti | v`Z`v`b` Av`i`l` v`b`e`b` Ktib th evsj v` t`ki t`e`i`k`i` f`i`M` g`v`b`y`B` `v`i`i` `a`m`x`g`v`i` v`b`t`P` e`m`e`v`m` Kti | Z`v`v`t`i` Rb` `v`f`v`e`K` R`x`e`b` av`i`b`B` A`t`b`K` m`g`q` `j`m`v`a` n`t`q` c`t`o, t`m`t`f`f`i` c`v`i`e`v`t`i`i` t`K`n` A`m`y` n`t`q` c`o`t`j, m`g`M`o` c`v`i`e`v`i` G`K`w`U` v`e`c`h`f`q`i` g`t`j` c`t`o` Ges` Z`v`v`t`i` c`f` A`t`b`K` m`g`t`q`B` v`P`r`K`r`m`v` L`i`t`P`i` D`c`i` g`j`-` m`st`h`v`R`b` K`v`i` Av`i`v`c` 18 Abt`Q` i` c`K`Z`g`g`v`Y`x`i` m`v`n`Z` m`v`N`v`l` R` |

Aci i` tK, Rbve gy`v`dv Rv`g`v Bmj`v`g, v`A tWc`y`d A`v`UY`R`v`i`j g`v`n`q v`b`e`b` Ktib th evsj v` k GKwU Abt`Z` t`sh, ইহার উন্নয়ন কার্যক্রম পরিচালনার জন্যই মূল্য mshvRb Kiv Av`i`v`t`c`i` c`v`q`v`R`b`x`q`Z`v` t`L`v` i`v`t`Q | Z`v`v`t`O`v`o`v` , th`n`Z`z`v`P`r`K`r`m`v` c`v`Z`o`v`b, `s/PrKrmv tK`a Ges c`v_j RK`ij j`veiUi`x` Z`v`v`t`i` v`P`r`K`r`m`v` l` v`P`r`K`r`m`v` m`v`u`x`q` t`m`e`v` c`v`t`i`b`i` v`e`c`i`t`Z` v`e`b`g`q` g`j`-` c`v`b` Ktib v`e`a`v`q` D³ g`t`j` `i` D`c`i` g`j`-` m`st`h`v`R`b` K`i` Av`i`v`c`Z` n`q | v`Z`v`b` e`t`j` b` th, v`P`r`K`r`m`v` t`m`e`v` `v`Z`e` v`f`v`E`t`Z` e`v` v`e`b`v`g`t`j` `c`v`b` m`v`e` b`q, Z`v`i` c`t`i`l` D`c`t`i`v`³ v`e`a`v`b` e`v`v`Z`t`i`t`K` m`v`a`v`i`Y` v`P`r`K`r`m`v` L`v`Z`t`K` g`j`-` m`st`h`v`R`b` K`i` e`v`v`f`Z` i`v`L`v` n`B`q`v`t`Q |

`iLv`l` m`st`h`v`R`Z` K`v`M`R`v`i`, 28-04-2009 Zivi tL nj dKZ.GndtWwFU Bb A`t`c`v`R`k`v`b` Ges` D`f`q` c`f`q`i` e³e` k`e`b` K`i`v`n`B`j` |

c`Z`x`q`g`v`b` n`q` th, 12-06-1991 Zivi tL 1991-92 e`v`r`m`v`i`K` e`v`t`R`U` e³Z`v`q` Z`v`b`S`b` A`_`o`l` c`v`i`K`i`b`v` g`S`x` 1`j`v` R`j`v`B` 1991 Zivi L` t`_`t`K` g`j`-` m`st`h`v`R`b` K`i` Av`i`v`c` m`v`t`U` m`e`c`v`g` B`w`Z` c`v`b` Ktib | v`Z`v`b` e`t`j` b` th ১লা জুলাই হতে বিভিন্ন হারের বিক্রয় কর বিলোপ করিয়া একটি অভিন্ন হারে মূল্য সংযেvRb Kiv c`v`Z`v` Kiv nBt`Z`t`Q |

c`v`l`g` g`j`-` m`st`h`v`R`b` K`i` A`a`v`t`k, 1991 (A`a`v`t`k` b`s` 26, 1991) R`v`i`x` K`i`v` n`q | A`Z`t`c`i, g`j`-` m`st`h`v`R`b` K`i` Av`B`b, 1991 (1991 m`t`b`i` 22 b`s` Av`B`b), 10 R`j`v`B` 1991 Zivi tL evsj v` k` t`M`R`t`U` c`K`v`k`Z` n`q | D³ Av`B`t`b`i` 3` a`v`i`v` g`j`-` m`st`h`v`R`b` K`i` c`v`Z`v` K`v`i`q`v`t`Q | 3` a`v`i`v`i` (1) D`c`-a`v`i`v` v`b`g`v`e`f`c` t`

(3) g`j`-` m`st`h`v`R`b` K`i` Av`i`v`c` | -(1) c`v`g` Z`d`m`t`j` D`v`j` mLZ` c`Y`m`g`r` e`v`Z`x`Z` evsj v` t`k` Av`g`v`b`x`K`Z`m`K`j` c`Y` l` D³ Z`d`m`t`j` D`v`j` mLZ` c`Y`m`g`r` e`v`Z`x`Z` m`K`j` c`f`Y`i` m`i`e`v`i`t`n`i` D`c`i` Ges` v`Z`x`q` Z`d`m`t`j` D`v`j` mLZ` m`K`j` t`m`e`v` m`g`r` e`v`Z`x`Z` evsj v` t`k` c`v`E` m`K`j` t`m`e`v`i` D`c`i` a`v`i`v` 5` G` e`v`v`Z` g`t`j`v`i` v`f`v`E`t`Z` c`t`b`i` k`Z`v`sk` n`v`t`i` g`j`-` m`st`h`v`R`b` K`i` a`v`h`o`l` c`v`q` n`B`t`e` |

(2) -----

Dc̄iv³ Dc̄arivq `ḡ c̄kvi gj- msthvRb Ki Av̄ivc Kiv nBqv̄Q| c̄ŃgZt Dvij mLZ c̄Ńg Zdmx̄j gj- msthvRb Ki nB̄tZ AēivnuZ c̄ŃB cY mḡfni eȲv̄r Kiv nBqv̄Q| D³ cY mḡf ēivmZ̄it̄K mKj cY Ki Av̄ivc thvM| űŌZxqZt űŌZxq Zdmx̄j D³ Ki Av̄ivc thvM tmev mḡf eȲv̄r Kiv nBqv̄Q A_vr D³ űŌZxq Zdmx̄j eiv̄Z tmev mḡfni Dci űb̄aűi Z nvi gj- msthvRb Ki Av̄ivmCZ nB̄te| cieZ̄Z Dc̄iv³ űŌZxq c̄kvi tmev mḡfni Dci Av̄ivmCZ Ki c̄x̄wZ c̄w̄ieZ̄Ō Avbqb Kiv nq| A_ AvBb, 2000(2000 m̄bi 15 bs AvBb) Gi 106 aviv etj űŌZxq Zdmx̄j ű bZb̄ Kiv qv c̄ŃZ űmCZ nq| gj- űŌZxq Zdmx̄j gj- msthvRb Ki Av̄ivc thvM tmev mḡfni eȲv̄r Kiv nBqv̄Q| űKŠ' c̄ŃZ űmCZ űŌZxq Zdmx̄j gj- msthvRb Ki nB̄tZ AēivnuZ c̄ŃB tmev mḡfni eȲv̄r c̄Ńvb Kiv nBqv̄Q| Brvi m̄m̄Z űgj i űm̄qv Dc̄iv³ Av̄t̄bi 86(K) aviv Ab̄ȳv̄t̄i 3 aviv űŌZxq Zdmx̄j Dvij mLZ k̄a_ űj i ci tmev mḡf ēivmZ̄ k̄a_ űj m̄b̄t̄ēiKZ Kiv nBqv̄Q| dj k̄Ō űZ̄Z űŌZxq Zdmx̄j AēivnuZ c̄ŃB tmev mḡf ēivmZ̄it̄K Ab̄ mKj tmev Dci gj- msthvRb Ki Av̄ivmCZ nB̄te| c̄ŃZ űmCZ űŌZxq Zdmx̄j űmḡvR Kj űY gj-K tmev űLv̄Zi Av̄l Zivq AēivnuZ c̄ŃB űeiv̄fb̄t̄mev mḡfni ḡta űP̄v̄Krmv I űű- tmev eȲv̄r Kiv nBqv̄Q űKŠ' D³ AēivnuZ c̄ŃB tmev űj nB̄tZ K̄t̄qK̄ű űelq ev̄ t̄ l qv nBqv̄Q| D³ AēivnuZ c̄ŃB Lv̄Zi űbḡj̄c t gj- msthvRb Ki nB̄tZ AēivnuZ c̄ŃB tmev m̄mḡf t

1) -----

- 2) mḡvR Kj űY gj-K tmev
 - K) űP̄v̄Krmv I űű- tmev (űP̄v̄Krmv c̄ŃZŌvb, űűűP̄v̄Krmv t̄K>^a Ges c̄v_j űRK'ij j̄vet̄iUix, űeD̄iU cvj v̄P, űēt̄k̄IÁ űv̄³vi Ges tnj_ K̄ve I űclŪt̄bm t̄m̄űvi KZ̄R c̄ŃE tmev ēiv̄ZxZ);
 - L) -----

c̄ŃZxqgvb nB̄tZ̄t̄Ō th Av̄cvZ űűt̄Z űP̄v̄Krmv I űű- tmev gj- msthvRb Ki nB̄tZ AēivnuZ c̄Ńvb Kiv nB̄tj I űP̄v̄Krmv c̄ŃZŌvb, űűűP̄v̄Krmv t̄K>^a; c̄v_j űRK'ij j̄vet̄iUix I űēt̄k̄IÁ űv̄³vi KZ̄R c̄ŃE tmev Dc̄iv³ Ki c̄Ńvb nB̄tZ AēivnuZ c̄Ńvb Kiv nq b̄vB, eiÁ D³ tmev c̄Ńv̄t̄bi Dci Ki Av̄ivc Kiv nBqv̄Q| dj k̄ŌZ̄Z űP̄v̄Krmv I űű- tmev Lv̄Z̄t̄K Ki Av̄ivc nB̄tZ AēivnuZ c̄Ńv̄t̄bi Rb m̄s̄iK̄Ō Av̄t̄bi th Aš̄t̄b̄n̄Z Āw̄f̄c̄Ńq (spirit of the law) Zivni m̄m̄Z m̄s̄N̄iL R̄| ZivniŌvov, űeD̄iU cvj v̄P, tnj_ K̄ve I űclŪt̄bm t̄m̄űvi KZ̄R c̄ŃE tmev m̄m̄Z GKB gv̄b̄ t̄Ō űP̄v̄Krmv c̄ŃZŌvb, űűűP̄v̄Krmv t̄K>^a; c̄v_j űRK'ij j̄vet̄iUix, űēt̄k̄IÁ űv̄³vi KZ̄R c̄ŃE tmev Av̄Yqb Kib Ḡt̄K̄ēt̄iB Āt̄h̄š̄v̄³K| űP̄v̄Krmv tmev Av̄Z̄ḡv̄beZ̄vi Rb, gv̄b̄j̄i R̄xeb ev̄Ēv̄Bevi Rb| GBīc̄ tmev m̄m̄Z űeD̄iU cvj v̄P ev̄ tnj_ K̄ve ev̄ űclŪt̄bm t̄m̄űvi Gi Z̄j̄bv̄ n̄v̄m̄Ki| m̄s̄ēar̄ib 32 Ab̄ȳQ̄ c̄ŃE R̄x̄ēt̄bi Āw̄aK̄vi Ges 18 Ab̄ȳQ̄ c̄ŃE t̄N̄v̄l̄bv̄ th Rb űű- i D̄b̄m̄Z̄m̄v̄ab̄ īv̄t̄Ōf̄ Ab̄Z̄ḡ c̄ŃűḡK KZ̄E, īaḡv̄I d̄t̄k̄v̄ ev̄j̄ b̄q| GB_ űj̄ m̄s̄ēar̄ibK űb̄t̄ R̄bv̄| c̄Ńűm̄U t̄ḡš̄ij K Āw̄aK̄vi | űŌZxqű i v̄Ō^a c̄w̄i P̄j̄ b̄vi Ab̄Z̄ḡ gj-b̄m̄Z| t̄K̄v̄b̄iUB mi K̄vi Āēt̄nj̄v̄ K̄vi t̄Z̄ cv̄t̄ib̄ bv̄| mi K̄vi c̄ŃYZ̄ t̄K̄vb Av̄Bb t̄ḡš̄ij K Āw̄aK̄vi ev̄ i v̄Ō^a c̄w̄i P̄j̄ b̄vi gj-b̄m̄Zi m̄m̄Z m̄s̄N̄iL R̄ nB̄tZ c̄w̄i t̄ē bv̄| nB̄tj m̄s̄iK̄Ō Av̄B̄b̄iU A%a nB̄te|

GB c̄h̄t̄½ 32 Ab̄ȳQ̄ e⁻³ ŌR̄xeb ev̄ life Gi A_ Ab̄ȳv̄eb Kiv c̄Ńq̄v̄Rb| ŌR̄xeb̄ ev̄j̄ t̄Z īM̄ē R̄x̄Y, gv̄b̄t̄eZ̄vi R̄xeb̄ t̄eiv̄S̄vb nq b̄vB| R̄xeb̄ ev̄j̄ t̄Z̄ t̄eiv̄S̄vq ḠK̄iU m̄y, mej, m̄vev̄j̄, űűf̄w̄eK R̄xeb| R̄xeb̄ m̄ēt̄Ō űt̄ ḡm̄D̄iU b̄ d̄vīj̄ ēb̄vḡ ev̄s̄j̄ v̄t̄ k 55 űW̄Gj̄ Av̄i (2003)69 t̄ḡv̄K̄Ī gv̄q űb̄t̄ḡe³ ḡš̄E Kiv nq t

"Article 32 guarantees right to life. This expression 'life' does not mean merely an elementary life or sub-human life but connotes in this expression the life of the greatest creation of the Lord who has at least a right to a decent and healthy way of life

GB RiebK mY" i mLevi ivóiq`wqZ;teva nBtZB 18 AbjQ`K ivó`cwi Prj bvi Ab`Zg gj-bwZ wmwte
mPóFvteB MhY Kiv nBqfQ| KvtRB 32 AbjQ` e`³ ÚRieb0 Ges 18 AbjQ` e`³ BnvK mY" i mLevi
c0wgK`wqZ;wvax tKvb AvBb`ea nBte br|

ersjv`k GKw MYZwšK Welfare State ivó`Zte Bnv A`Kvi Kiv hvq bv th`fivbz`wi`k`k wmwte
miKvfi i AwR`fjgZv mwgZ Ges nqfZv miv`Qv`vKv`fEi mehvavi`bi Rb`webvgfj`wPwKrmv tmev
c0vb m`e bq`wKš`thLনে জনসাধারণ বিনামূল্যে নয়, নিজ ব্যয়ে চিকিৎসা সেবা ক্রয় করিতেছে, সেখানে তাহার
ক্রয় মূ্জ`i Dci Ki Avfivc msweav`bi 32 I 18 AbjQ`i gj- tPZbvi

GgZve`vq gj`msthvRb Ki AvBb, 1991, Gi wZxq Zdmxj ewZ gj`msthvRb Ki nBtZ Ae`vniZ c0B
tmevngfni Zvj Kiv nBtZ wPwKrmv c0Z0vb, `šwPwKrmv tK`³ c`v`j wRK`vj j`vefiUix, wvkiÁ Wv³vi
c0É tmev বাদ প্রদান অসাংবিধানিক হইয়াছে। এমতাবস্থায় কোন রোগির নিকট হইতে তাহার চিকিৎসা সংক্রান্ত
tKvb LiP ev e`vq`i Dci gj`msthvRb Ki Avfivc Kiv hvBte br|

AZGe, Dctiv³ wZxq Zdmxj i mgvR Kj`vY gmK tmev wktivvrtg Avl Zvq (K) `vq wPwKrmv I`f`
tmev kã`vj i cti e`KtU e`³ ÚwPwKrmv c0Z0vb, `šwPwKrmv tK`³ Ges c`v`j wRK`vj j`vefiUix,0 Ges
0wvkiÁ Wv³vi0 kã`vj i Dcw`wZ A%ea I teAvBbx tNvl bv Kiv nBj | c0Zev`MY G m`utK`c0hvRbxq
c`f`c ZvwrMhY Kwi`eb|

AZGe, AÎ ixU tgvKÍ gvq RvixKZ.ijw LiPr e`wZfi`K G`vemij DU Kiv nBj |
