

# hvKvZ I Bmj vgx A\_@e~v

gvI j vbn gnvš Avej Kuj vg Awgix

hvKvZ Bmj vgx i vó1 gj Pwj KvKw<sup>3</sup> I cəvb  
eva~Zvgj K cwi tkva thvM~ i vR~^LvZ | GUv Bmj vgx  
i vó<sup>2</sup> KZK tbnvtei gvwj K ~^Qj gvwj gvb t~tK Avj vn  
Zv0Avj vi cý t~tK wbañi Z nvti wbt~^; Mixe I  
AvZg vbeZvi Kj ~vY e~q Kivi j tý msMpxZ nq |  
hvKvZ Bmj vgi tgšwj K cuPwU ~t~t gta~ Ab~Zg |  
Ki Avbj Kixtg bvgv Av~vqi cvkvcnk hvKvZ  
Av~vqi wclqwu ewl kwU ~vfb GtmqQ | GtZ cZxqgvb  
nq th, bvgvthi mv~ hvKvZi m~uK~Awet~Q~ |  
thgb Avj vn Zv0Avj v Gikv~ Ktib, وَأَقِيمُوا الصَّلَاةَ وَآتُوا  
الزَّكَاةَ NtZvgiv mvj vZ Av~vq Ki Ges hvKvZ Av~vq  
Ki |<sup>1</sup>

mvj vZ ev bvgv ~wnK Bev~Z | Avi hvKvZ ntjv  
Aw~R Bev~Z | mvaviYZ gvby ~wU e~i cōZ  
mwōMZfvte ~p~ | GKwU ntjv bdm ev AvZ~v Avi  
AcwU gvj ev m~u~ | Avj vn Zv0Avj v mvj vZ ev  
bvgv dih KtibQb AvZ~tK cwi~x Kitz Avi  
hvKvZ dih KtibQb gvj ev m~u~ tK cwe~ Kitz | G  
cñt½ Avj vn Zv0Avj v Gikv~ Ktib,  
قَدْ أَفْلَحَ الْمُؤْمِنُونَ... وَالَّذِينَ هُمْ عَلَى صَلَاتِهِمْ  
يَحَافِظُونَ.

A\_@ Aek~B mdj Kvg ntqtQ gñgbMY... Ges hviv  
wbtr~i mvj vZ hZevb ~v~K |<sup>2</sup>

Avj vn Zv0Avj v hvKvZ cñt½ etj b,  
خُنِمْنَ أَمْوَالُهُمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا.

A\_@ tn nvxe! Avcwb Zv~i m~u~ ntZ hvKvZ MbY  
Kib, Gi Øviv (Zv~i m~u~) cwe~ Ges cwi tkwaZ  
nte |<sup>3</sup>

## hvKvZ Kx?

hvKvZ Avive kã | AwfawbK A\_~ الزيادة Z\_v ewx  
cvl qv | thgb Avime~Z ejv nq, Z\_v dmj  
ewx tctqtQ |<sup>4</sup> hvKvZtK G Rb~B hvKvZ ejv nq th,  
Gi Øviv cKZ ctý m~u~ I mvlqve Dftqi ewx  
NtU |

hvKvZi Avti KwU A\_~htj vñ cwe~Zv | G At~Avj vn  
Zv0Avj v etj b, أَفَلَحَ مَنْ تَزَكَّى Næk~B mdj Zv j vf  
KtibQ, th cwe~Zv AR~ KtibQ |<sup>5</sup> hvKvZtK GRb~  
hvKvZ ejv nq th, Zv gvb~li AvZ~tK KcYZv I  
bvn t~tK cwe~ Ktib | GQovl hvKvZ kãwU ei KZ  
I cksmvi At~P e~eüZ nq | Dvj m~Z me~tj v At~B  
Ki Avbj Kixtg I nwm kixtd kãwU cñqwm t~Lv  
hvq |

cwi fvlvq hvKvZ ntj vñ

الزَّكَاةُ هِيَ تَمْلِكُ جَزَاءَ مَالٍ عَيْنَهُ الشَّارِعُ لِمُسَدِّمٍ فَفَيْرٍ  
غَيْرِ هَاشِمِيٍّ وَلَا مَوْلَاهُ مَعَ قَطْعِ الْمُنْفَعَةِ عَنِ الْمَمْلُوكِ مِنْ  
كُلِّ وَجْهِ اللَّهِ تَعَالَى.

A\_@ Avj vn Zv0Avj vi mšwō j vtfi Dt~tk~ kwiqZ  
KZK myb~ó gv~i GKvsk Ggb tKvb gvwj g  
cñKtK gvwj K ewbtq t~qv, th nvtkgx Z\_v Avj vni  
ivmj ~~~~~ Gi eskai bq I Zui Avhv~KZ tMj vgl  
bq |<sup>6</sup>

hvKvZwfmEK Bmj vgx A\_@e~vi ~tfc Rybvi cteB  
Avgv~i Bmj vgx A\_@wZ ev A\_@e~vi Dci mg~K  
aviYv ~vKtZ nte | tKbbv Bmj vgx Rxeb ~k~bi  
GKwU ~i æZcY~Ask Bmj vgx A\_@wZ | Avi Bmj vgx  
A\_@wZ ev A\_@e~vi gj Drm ntj vñ Ki Avb I

<sup>1</sup> Kibj King, miv evKiv, 2:43 |

<sup>2</sup> Kibj King, miv gñgb, 23:1 | 9 |

<sup>3</sup> Kibj King, miv Zv ev, 9:103 |

<sup>4</sup> Ark kixd Avj x Beib gnvš Avj hKivb, c, 114 |

<sup>5</sup> Kibj King, miv Avj v, 87:14; [nwm I gmvBij Awbvd (2q LÜ)  
B.dv. ewj v~k |]

<sup>6</sup> Av ~j i aj gñZvi, wKZieñhvKvZ, 3:171 |

## cêU

mpw| gubtli BnKwj b l cvi t j ŠuKK K j v t Y i R b  
gnvb Avj m Zv0Avj v l Zwi ivmj KZK c0wkZ  
e e v Bmjvg| Avi Bmjvgx A\_e e v Bmjvtgi  
GKuW i aZcyA½| dtj gnmj g mgvRi mvgwM  
Rxe tbi mvt\_ Bmjvgx A\_0wZ ev A\_e e v  
l Z t c0Z f v t e R w Z | Z v B Bmjvgx A\_0wZ w P i Š b  
মূল্যবোধের উপর প্রতিষ্ঠিত একটি সর্বজনীন প্রক্রিয়া, যা  
hvKvZmn Bmjvgx i v t o f m s M p x Z h v e Z x q i v R t f  
m j g e U b l m g Z v m y b w Z K i v i g r a t g m e t a K  
K j v t Y i w b d q Z v t q |

Bmjvgx w P Š l w e M Y Bmjvgx A\_0wZ ev A\_e e v t K  
w e w f b e w o t K v Y t t K m s A v m q Z K t i t Q b |

♦ g n v a s w e b n v m v b Z m x i g t Z N B m j v g x A\_0 w Z  
n t Q c v i u w i K m n t h w M Z v e w x l R b K j v t Y i  
w e A v b |<sup>7</sup>

♦ w e k t e L v Z A v i e g b x l x B e t b L v j p 0 A v j  
g K w i l g w M Š e t j b, B m j v g x A\_0 w Z n t Q R b M t Y i  
K j v t Y i m v t\_ m e u w K Z w e A v b |<sup>8</sup>

## hvKvZ di h n l qvi mgqKvj

hvKvZ Bmjvtgi ZZxq t f c l A b Z g di h B e v Z |  
w b f f t h w M A w f g Z v b h v q x h v K v Z di h n l qvi w e a v b  
g o v q A e Z x Y n q | Z v t i j x j D t s m j g v  
i w q v j w A v b n v i e w Y Z n w m | R v d i B e t b A v i e  
Z w j e i w q v j w A v b u b v 3 4 v m x i w b K U e t j w Q t j b,  
اَلصَّلٰةَ وَالزَّكٰةَ وَالصَّلٰةَ ن i v Z w b A v g v t i b v g h,  
h v K v Z l A v Z w q Z v i e U b i y v i w b t R w t q t Q b |<sup>9</sup>  
Z t e Z L b w b m v e e v h v K v t Z i n v i w b a t Y K i v n q w b |  
e i s Z L b g m j g v b M Y c 0 q v R b w Z w i 3 e A v j m i  
i v l q v b K i t Z b | A v j m Z v 0 A v j v G i k v K t i b, كُنْ  
ن t Z e q b v K i v c h S i K L t b v c y j v f K i t e b v |<sup>10</sup>

<sup>7</sup>. Bmjvgx A\_0wZ i f c t l L r: Z E j l c 0 q m K Z W. A v e j g i b u b t P s a y x |

<sup>8</sup>. c 0 3 |

<sup>9</sup>. m n w e l v i x, e v e y l R p e h h v K v Z, 5:200; g n m j g k i x d, e v e y n K Z w e b b e x B j v  
u n i u K j v, 9:235, n w m b s : 3322 |

<sup>10</sup>. A v j K i A v b : m i v A v t B g i b, 3:92 |

R g u i l j v g v t q t K i v t g i g t Z g x b v k i x t d w 0 Z x q  
w n R w i m t b h v K v t Z i d i w h q v Z, w b m v e l n v i m n  
A e Z x Y n q | g o v w e R t q i c i h v K v Z A v t q i m p z  
e e v c b v c 0 Z 0 K i v n q | Z v t i w j z n t j v N m i v  
Z v l e v i 71 b a f A v q v Z N اَلْمُؤْمِنُونَ وَالْمُؤْمِنَاتُ بَعْضُهُمْ  
اَوْلِيَاءُ بَعْضٍ يَأْمُرُونَ بِالْمَعْرُوفِ وَيَنْهَوْنَ عَنِ الْمُنْكَرِ وَيُقِيمُونَ  
اَلصَّلٰةَ وَيُؤْتُونَ الزَّكٰةَ N G A v q v Z w n R i t Z i c i g w b v q  
A e Z x Y n q |

## hvKvZ eU tbi LvZmgn

c w e l K i A v b j K i x t g A v j m Z v 0 A v j v h v K v Z 0 i  
m y e a v t f v M x e v c 0 Z n K v i t i w e e i Y A Z s l  
u o f v l v q w e l w i Z A v t j v P b v K t i t Q b N

اِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا  
وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللّٰهِ  
وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللّٰهِ وَاللّٰهُ عَلِيمٌ حَكِيمٌ .

A\_0: m K v (h v K v Z) t Z v t K e j w b t A f v e M 0 l  
Z r m s i k w K g P v i x t i R b, h v t i w P E A v K i K i v n q  
Z v t i R b, w m g p 3 i R b, F Y ভারাক্রান্তদের,  
A v j m i c t l g m w d i t i R b N G w U B A v j m i  
w e a v b | A v j m m e A, c 0 A v g q |<sup>11</sup>

G A v q v Z 0 v i v c 0 x q g v b n q t h, h v K v Z e U t b i  
m e t g v U A v U u L v Z i t q t Q |

## ❖ c0g l w0Zxq LvZ : dKxi l wgmKxb

h v K v Z c v l q v i D c h y 3 e w 3 t i w e e i Y w t Z  
w t q A v j m Z v 0 A v j v m e 0 g d w K i l w g m i K t b i  
K v e t j t Q b | G t t K c 0 x q g v b n q t h, w b t A l  
w i a t k 0 Y i m n v q Z v K i v B h v K v Z 0 i g j l c a v b  
j y | t h g b i v m j j m n n h i Z g A v h  
i w q v j w A v b u t K B t q t g t b t c 0 Y K v t j e t j t Q b N  
فَاٰخِرُھُمْ اَنَّ اللّٰهَ قَدْ فَرَضَ عَلَيْهِمْ صَدَقَةً تَوْحٰدًا مِّنْ اَغْنِيَائِھِمْ  
فَاٰخِرُھُمْ اَنَّ اللّٰهَ قَدْ فَرَضَ عَلَيْهِمْ صَدَقَةً تَوْحٰدًا مِّنْ اَغْنِيَائِھِمْ  
N G e s Z v t i m s e v t t e t h,  
A v j m Z v 0 A v j v Z v t i D c i h v K v Z di h K t i t Q b,  
h v Z v t i (a b x t i) K v Q t t K t b q v n t e l

<sup>11</sup>. A v j K i A v b : m i v Z v l e v, 9:60 |

**cêÜ**


dwKi t`i gvtS eÜb Kiv nte|<sup>12</sup> mvaviYZ dwKi GtKevti vbt`^bq, Zvi hrwKwÂZ mæú` \_vKtZ cıti | Zvi gvnj Kvbvaxb wKQz gj`evb- tcvkvK- cwi`Q` \_vKtZ cıti | GtZ ZvtK abx gtb Kiv hvte bv | Bgvv Avhg Avev nmbdv I Bgvv gvtj Kmn AvaKvsk I jvgvtq tKivg G AwfgZ e`³ Ktib|

❖ **ZZxq LvZ : hvKvZi Kvth©vbtqwrZ KgPvix**

hvKvZ e`tqi ZZxq LvZ ntjv Avtgj | A\_ŕ hvKvZ msMñi KvR vbtqwrZ KgPvix | Zvt`i tK KvRi cwi kkgK hvKvZ dvÜi UvKv ntZ t`qv nte | hw` ^Qj e`w³ I hvKvZ msMñi KvR vbtqwrMcÜB nq, ZvtKI G dvÜ ntZ fvZv t`qv hvte | Zte tKvb nvtkgx estki tjvKtK G KvR vbtqwr t`qv`ea nte bv Ges G LvZ ntZ cwi kkgK t`qv hvte bv |

hvKvZ ivó KZK wbañi Z Ki bq; eis hvKvZ abx`i Aek`B cÜ`q I Mixet`i AvaKvi |

❖ **PZL LvZ : gAvj wdvZj Kj p**

ÜgAvj wdvZj Kj pÜ H mg`le`w³ hvte i cÜYv`bv t`qv cÜqvRb etj wetePbv Kiv nq | Giv gvnj g I Agvnj g th tKvb mæú`v`tqi tjvK ntZ cıti | ivmj j un  hñM Agvnj gt`i tK Bmjvtgi w`tK AvKó Kiv Ges`pŕ wPtEi gvnj gvb t`i tK Bmjvtgi Dci AUj I mÿp ivLvi Rb` Aw\_Ŕ Abÿvb Üviv AvKwL Z Kiv ntZv, G Rb` Gt`i tK ÜgAvj wdvZj Kj pÜ ejv nq | tgvU Qq tkÜYi gvbv B ÜgAvj wdvZj Kj pÜ Gi AŞF³ | GtZ`wÜ tkÜY Kwidi Avi evKx Pvi tkÜY gvnj gvb | Kwidi tkÜYÜq ntjvñ 1. th Kwidi tK hvKvZ w`tj Zvi`^MvTxq tjvK Bmjvg MÜY Ki te | 2. th Kwidi i cÿ ntZ ÿwZi AvksKv \_v`tK | Avi Pvi

tkÜY gvnj gvb ntjvñ 1. bZb Bmjvg MÜYKvix, 2. `pŕ Cgvıbi tjvK, 3. Kwidi AajwL Z t`tki mxgvıŕl emevmKvix gvnj gvb Ges 4. gvnj gvb mgvtRi AvÄwj K cŕvkvj x tkÜY |

❖ **cÂg LvZ : tMvjvtgi gŕ³cY Av`vtq mnvqZv Kiv**

tMvjvtgi gŕ³cY Av`vtq mnvqZv Kiv A\_ŕ tMjvgıK Avhv` ev`^axb Kivi Rb` hvKvZi GKw Ask cÜvb Kiv hvte |

❖ **Iô LvZ : FYMÜİtjvKRb**

AvqvZ cıtk hvKvZi Iô LvZ wntmte ejv ntqtQ, غارمين Z\_v FYMÜİ e`w³ | G aıtbi e`w³i FY gŕ³i Rb` hvKvZi GKw Ask t`qv hvte | AvqvZ cıtk غارمين Üviv Bgvv Avev nmbdv ivngvZj wñ AvjvBın Ggb FYMÜİ e`w³ tK Dıİk` vbtqtQb, hvi KvQ FY cwi tkva Kivi gtZv mæú` tbB | G tÿtİ hvKvZi UvKv w`tq Zvi FY Av`vtqi e`e`v Kiv hvte |

❖ **mßg LvZ : dxmvexj j un**

AvqvZ cıtk dx mvexj j un Üviv Avj un iv`lq hÿKvix gŕvñ MY Dıİk` | GUv Bgvv Avhg Avev nmbdv, Bgvv gvtj K I Bgvv kvtdqx ivngvZj wñ AvjvBıngmn AvaKvsk I jvgvtq tKivtgi AwfgZ |

❖ **Aóg LvZ : Bebyn&mvexj**

Kı Avb gvRt`i AvqvZ ÜBebyn& mvexj Ü Üviv Dıİk` ntjvñ Ggb gvnwidi ev cü\_K th mdti i gta` vbtRi A\_ŕmæú` nxb ntq cıotQ | A\_ŕ`^t`k Zvi wecj A\_ŕmæú` \_vKtj I wZwb hw` mdti A\_ŕmæú` nxb ntq cıo ZvtK hvKvZi wKQy A\_ŕ`t`qv hvte, hvZ wZwb`^t`k wdti

<sup>12</sup>. mñn eLix : eveyAvLñmñm` KwZ wgbj AvMbw`v... , 5:356, nñm bs : 1401; mptb bmqx : eveyI RjehñvKvZ, 8:151, nñm bs : 2392; wkvKvZj gmvexj |

cəU

AvmtZ cvtīb| DtjL, KiAvbj Kixtgi D<sup>3</sup>  
AvqvtZ Dvj mZ AvUu LvZi meKuU LvZB  
hvKvZ cōvb Kiv hvte| GQov th tKvb GKuU  
LvZtK cōavb w tq ZvtZ hvKvZ w tji Avvq  
nte|

**Bmjvgx A\_ē'e-vq hvKvZi iāz;**

Bmjvgx A\_ē'e-vq hvKvZ GKuU iāzcy©ivR<sup>-</sup>  
LvZ| hvKvZi DciB Bmjvgx ivtōf A\_ē'e-vi gj  
wfvē wbfPkvj | ivmtj Kixg قنطرة hvKvZtK  
Z\_v Bmjvtgi tmZeÜb wntmte AvLwqZ  
KtiQb| tKbbv hvKvZ abx-Mixtei gta tmZeÜb  
iPbv Kti | hvKvZ ivó<sup>a</sup> KZK wbañiZ Ki bq; eis  
hvKvZ abx<sup>i</sup> Aek<sup>B</sup> cōq I Mixet<sup>i</sup> AmaKvi |  
Avj w ZvAvj v etj b, وَفِي أَمْوَالِهِمْ حَقٌّ لِّلسَّائِلِ وَالْمَحْرُومِ  
ñZvt<sup>i</sup> mōut<sup>i</sup> mvtqj Z\_v wfyK, wbt<sup>-</sup>^I ewAZ  
gvbñli AmaKvi itqtQ|<sup>13</sup>  
Bmjvgx ivó<sup>a</sup> ntZ w<sup>i</sup>zV w<sup>i</sup>xKiY I A\_ñwZK  
w<sup>i</sup>zKxj Zv Avbqtb hvKvZ iāzcy©fugKv ivtL|  
Av\_ñvgwRK ē'e-v wntmte hvKvZ Amnvq I Mixe-  
tLx gvbñli Kó jvñtei cvkvcmk abx-Mixtei  
ga<sup>Kvi</sup> tkñywf<sup>i</sup> I elg<sup>i</sup> t<sup>i</sup> Kti | AvKw<sup>3</sup>SK  
wec<sup>Mōf</sup>l Aýg tkñyi Kvñi mnthwMZvi gva<sup>tg</sup>  
mgv<sup>Ri</sup> fvimg<sup>i</sup> iýv Kti | mōut<sup>i</sup> GKtPwUqv  
AvMōmb tiva Kti |  
Avgiv Rmb tMvUv wtkñi cōvb mgvRK mgm<sup>v</sup> nt<sup>Q</sup>  
w<sup>i</sup>zV| hvKvZi mjeav<sup>t</sup>fivMx<sup>i</sup> i Zwj Kvq th AvU  
tkñyi tjvK<sup>i</sup> i K\_v DtjL Kiv ntqtQ, Zbñ<sup>a</sup> dñKi,  
wgmwKb, vmgy<sup>3</sup> I FYMōf G Pvi tkñyB w<sup>i</sup>z<sup>a</sup>  
tkñyF<sup>3</sup>|<sup>14</sup> hw<sup>i</sup> mñVK c<sup>x</sup>uZtZ hvKvZ msMñ Kti  
cwi Kñi Zfvte Gme LvZmgñ hvKvZi A\_ē>Uv Kiv  
nq, Zvntj mgvR Aek<sup>B</sup> w<sup>i</sup>z<sup>a</sup>g<sup>3</sup> nte|

hvKvZwfvēK A\_ē'e-v bM<sup>-</sup> A\_©Ajmfvte ēvstK  
cto vKvK evavMōf Kti | mōu<sup>-</sup> Ajmfvte cto  
vKtj cñZ eQi hvKvZ w tZ w tZB Zv wbtñkI ntq  
hvte| ZvB hveZxq mōu<sup>-</sup> wwbñqvM Kivi Rb<sup>-</sup> bex  
Kixg قنطرة DrmwnZ KtiQb| G cñt<sup>1/2</sup> nñw<sup>i</sup> tm ewY<sup>2</sup>  
ntqtQñ

أَنَّ النَّبِيَّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ خَطَبَ النَّاسَ فَقَالَ أَلَا مَنْ  
وَلِيَ يَتِيمًا لَهُ مَالٌ فَلْيَنْجِرْ فِيهِ وَلَا يَتْرُكْهُ حَتَّى تَأْكُلَهُ  
الصَّدَقَةُ.

A\_ñ bex Kixg قنطرة RbZvi Dtñk fviY<sup>-</sup>vb  
Ktñb Ges ej tñb, mveavb| th ē<sup>w3</sup> tKvb GñZtgi  
AwffveK ntqtQ, hvi gvj -mōu<sup>-</sup> itqtQ tm thb H  
gvj -mōu<sup>-</sup> ē<sup>i</sup>emvq wwbñqvM Kti, GgñtZB tdtj bv  
ivtL| hvZ hvKvZ H gvj tK tLq wbtñkI Kti  
tdtj |<sup>15</sup>

hvKvZwfvēK A\_ē'e-vq wwbñqvM ēvcKfvte  
DrmwnZ nq, dtj teKvi mgm<sup>v</sup>, wfyvewē Ktg hvq|  
Amnvq-<sup>y</sup> mKj gvbñli tgnñK cñqvRb cy<sup>©</sup>nq  
wvavq mgv<sup>R</sup> kvñl I w<sup>i</sup>zKxj Zv weivR Kti |  
tgvUK\_v hvKvZ w<sup>i</sup>z<sup>a</sup>, Amnvq I <sup>y</sup> gvbZvi  
mgvRK wivcēvi vqx MviwU Ges A\_ñwZK DbñZ  
I cñw<sup>x</sup>i GKuU kw<sup>3</sup>kvj x nñwZqvI | Avi Bmjvtgi  
gj Dtñk<sup>i</sup> m<sup>y</sup>, m<sup>y</sup> i I Kj vYglx mgvR Mto tZvj v|  
G aiti mgvR Mto Zj tZ ntj mgvRK I  
A\_ñwZK wivcēvi Acwivñ<sup>q</sup> mgvRK I A\_ñwZK  
wivcēvi Rb<sup>-</sup> PvB hvKvZi gZ wbg<sup>3</sup> I cñē GKuU  
ivR<sup>-</sup>^LvZ |

<sup>13</sup>. Avj KiAvb : miv hwi qvZ, 51:19|

<sup>14</sup>. Bmjvgx A\_ñwZi iñtiLv: ZEñI cñqvM KZ W. Ave<sup>j</sup> gñbñ tPñajx|

<sup>15</sup>. mñvñb wZi ughx, eveygv hv-Av dñ hvKñZ gñj j BqvZxg, 3:40, nñw<sup>i</sup> mbs :  
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ক্রম নম্বর	থি`ফে`ি ev mশুত`i Dci hvKvZ cধhvR`	ৱbmve	hvKvZi nvi
1.	e`vsK ৱKseV nৱZ bM` A_©	52.5 tZvjv i/cvi gঞ`i mgcwi gvY	ৱbmvei 2.5%
2.	~Yঐ tiŠc` ev ~Yঐ tiŠc` ৱbগZ Aj ৱvi	7.5 tZvjv ~Yঐ 52.5 tZvjv tiŠc`	2.5%
3.	emYR`cY`	52.5 tZvjv tiŠc` gঞ`i mgcwi gvY	2.5%
4.	Kৱ Drcv`b	cধZ tgšmg ৱcOy30 gY	(K) tৱPKZ Rৱgi t্যtI Drcv`b 5% (L) epói cwb ঐviv tৱPKZ Rৱgi Drcv`b t্যtI 10%
5.	LৱbR Drcv`b	th tKvb cwi gvY	20%
6.	MiæI gৱl	30 ৱU	cধZ 30ৱUi Rb` 1ertii evOí Ges cধZ 40ৱUi Rb` 1ৱU 2 ertii i evOí
7.	tfov I QvMj	40 ৱU	cধg 40ৱUi Rb` 1ৱU, 41 t_তK 120ৱU chঐ 2ৱU, 121 t_তK 300ৱU chঐ 3 ৱU Ges Gi Dচti cধZ 100 I Zvi Aতki Rb` Aৱiv 1ৱU Kti QvMj ev tfov hvKvZ ৱntmte ৱ`tZ nte
8.	tNrov	52.5 tZvjv i/cvi gঞ`i mgvb	2.5%
9.	5ৱU	(K) hৱ` 24ৱUi tekx bv nq, Zte cধZ 5ৱUi Rb` 1ৱU tfov ev QvMj   (L) hৱ` 24ৱUi tekx nq, ৱKŠ 35ৱUi tekx bv nq, Zte 1 ertii eq`ৱ gv`x DU  (M) hৱ` 35ৱUi tekx nq, A_P 45ৱUi tekx bv nq Zte 1ৱU 2 ertii i eq`ৱ gv`x DU  (N) hৱ` 45ৱUi tekx nq, ৱKŠ 60ৱUi tekx bv nq Zte 1ৱU 3 ertii i eq`ৱ gv`x DU  (O) hৱ` 60ৱUi tekx nq, ৱKŠ 75ৱUi tekx bv nq Zte GKৱU Pri ertii eq`ৱ মাদী উট এবং ক্রমাগত নির্ধারিত হারে।	

[m]: Bmj vgx A\_ধmZ i/cচti Lv: ZÉ; I cধqm KZ W. gৱv\$ Ave`j gvbub tPšajx

hvKvZgy ৱশু` mgn

th mKj mশুত` hvKvZ ৱ`tZ nte bv, Zvi Zvwj Kv  
ৱbতঐ`qv ntj vN

1. Rৱg;
2. ৱgj, d`v±ix, I q`vinvDR, ্`vg BZ`ৱ`;
3. t`vKvb;
4. evox-Ni, RiqMv-Rৱg;
5. GK eQti i Kg eqtmi Mew` ci`;
6. e`envtii hveZxq Kvco-tPvco;
7. eB, LvZv, KvMR I gy`Z mvgM;

8. Mtni hveZxq AমেvecI, emb-tKvmb I  
mi Ävgw`, ^Zj ৱPI, ó`vশু;
9. Aৱdতmi hveZxq AমেvecI, hšcৱZ,  
K`vj Ktj Ui, KৱশুDUvi BZ`ৱ`;
10. Mৱcৱj Z mKj cKvi gj Mx I cৱL;
11. Kj Kâv, hšcৱZ I nৱZqvi cধmZ  
hveZxq gj ab-mvgM;
12. Pj vPtj i RŠ I Mৱo;
13. h্যv`i mi Ävg;
14. ýY`vqx ev cPbkxj hveZxq Kৱ cY`;
15. ecb Kivi Rb` msi ৱyZ exR;

cĕŬ

16. hvKvZ-eQĥi gĥa" tĥtq tĥ eQĥi gĥa" B e"q  
Kiv ntqĥQ Ggb hveZxq mĥú`;  
17. `vZe" ev mgvR-Kj `vYgj K cĥZôvĥbi mĥú`,  
hv RbMĥYi DĥKvi I Kj `vĥY mĥtqvmRZ;  
18. mi Kvix gvmj Kvbrfĥ bM` A\_ĥtmvbr-ijcv  
Ges Ab`vb" mĥú` |  
DcwiD<sup>3</sup> Avĥj vPbv ntZ cĥZxqgvb nq th, A\_ĥmZK  
e"e"v mĥtĥte hvKvZ D"P weĒ tĥŬYi gb-gvbmĥK  
tjvf, AnsKvi I KcYZvi gqj v-AveRĥv t\_ĥK cweĬ  
Kĥi | ĥ\_ĒiZv I Kvix gb-gvbmKZv cwi nvi Kĥi  
e"vb"Zv, Kj `vYKvmgZv I Avj mĥi iv`lq e"tqi gnr  
ĥY Af`Ĭ Kĥi | G Rb"B cĥĬvZ divmx cĥPwe`  
gvmmbDb etjĥQb, ŐhvKvĥZi mvrĥĥ" Bmjvg ũŬZxq  
evi cĥRev`x etRĥqv e"e"v I ejĥkĥWK KvgDĥb÷  
e"e"vi gvSLvĥb GKĥ mĥybRbK `vb `Lj Kĥi  
tbq|Ŭ<sup>16</sup>

Bmjvgx A\_ĥe"vq hvKvĥZi BwZevPK mĥdj tĥvM  
KiĥZ ntj, hvKvZ msMĥ e"e"v I weZiY cĥwZi  
mĥcwiKvĥ Z e"e"vcvbi `vmqZi ivŏqfĥte cvj b  
KwiĥZ ntĥ| bex Kixg  I tĥvjvĥtq ivĥk`ĥbi  
ĥĥM hvKvZ ivŏ KZĥ msMĥxZ I ewUZ ntZv|  
Avgvĥ"i cĥkĥZxĥ" k cĥwK`ĥb I gvĥjĥqĥqvmn  
KĥqKĥ Bmjvgx t`ĥk ivŏq Dĥ`vĥM hvKvZ msMĥ  
কার্যক্রম শুরু করেছে Ges Zviv BwZevPK dj cvĥ"Q|  
evsjvĥ"ĥk 1982 mĥj GK Aaĥvĥ"ĥki graĥg hvKvZ  
tevWĥMVb Kiv ntqĥQ Ges mi Kvixfĥte hvKvZ msMĥ  
Kiv nt"Q| Zĥe Zv t`"Ŭvgj K nĥqvi dĥj A`veva  
dj cĥĥ-fwgKv ivĥĥZ mĥyg nqĥb| evsjvĥ"ĥki Av\_ĥ  
mvgvmRK Dbqĥbi Rb" hvKvZvĥĥĥK A\_ĥe"vĥK  
Kvĥĥi GKĥ RvZxq cĥZôvĥb cwiYZ KiĥZ ntĥ|  
e"ĥMZ Dĥ`vĥM Gĥv Kiv mĥĥ bq| Gi Rb"  
cĥqvRb e"ĥ I ivŏĥi mgĥSZ cĥPŐv I Dĥ`vM|

<sup>16</sup>. nŵ m I gvmĥtqĥ Avnĥd, Bĥiev, 2:14|