

(3) Every auditor appointed under sub-section (2) shall be given a copy of the annual balance-sheet of the Authority, and shall examine it together with the accounts and vouchers relating thereto and shall have a list delivered to him of all books kept by the Authority; and shall at all reasonable times have access to the books, accounts and other documents of the Authority, and may in relation to such accounts examine any officer of the Authority.

(4) The auditors shall report to the Authority upon the annual balance-sheet and accounts, and in their report state whether in their opinion the balance-sheet contains all necessary particulars and is properly drawn up so as to exhibit a true and correct view of the state of the Authority's affairs, and in case they have called for any explanation or information from the Authority, whether it has been given and whether it is satisfactory.

(5) The Government may, at any time, issue directions to the auditors requiring them to report to it upon the adequacy of measures taken by the Authority for the protection of the interest of the Government and of the creditors of the Authority or upon the sufficiency of their procedure in auditing the accounts of the Authority, and may, at any time, enlarge or extend the scope of the audit or direct that a different procedure in audit be adopted or that any other examination be made by the auditors if in its opinion the public interest so requires.

Cost of Port
Police

39. The Authority shall provide such sums as the Government may, from time to time, determine as a contribution for the maintenance of police employed for the protection of the port and the approaches to the Port.

CHAPTER VI

PENALTIES AND PROCEDURE

Penalty

40. Whoever contravenes any provision of this Ordinance or any rule or regulation made thereunder shall, if no other penalty is provided for such contravention, be punishable with imprisonment for a term which may extend to six months, or ¹[with fine which may extend to taka fifty thousand], or with both.

¹ The words "with fine which may extend to Taka fifty thousand" were substituted for the words "with fine" by section 11 of the Mongla Port Authority (Amendment) Act, 1995 (Act No. XX of 1995).

41. Any person who removes or attempts to remove, or abets within the meaning of the Penal Code (XLV of 1860), the removal of any goods, vessel, animal or vehicle with the intention of evading payment of the tolls, dues, rates or charges lawfully payable in respect thereof shall be punishable with fine which may extend to ¹[fifty thousand taka].

Penalty for evading tolls, etc.

²[**41A.** Any person who throws or allows to fall into the water, shore, bank or land within the limits of the Port any goods, ballast, ashes or any other thing whatsoever causing pollution of the water or environment shall be punishable with fine which may extend to one lakh taka.]

Penalty for pollution etc.

42. (1) In case any damage or mischief is done to any dock, pier or work of the Authority by any vessel, through the negligence of the master thereof or of any of the mariners or persons employed therein, not being in the service of the Authority, any Magistrate of the first class having jurisdiction in the Port area may, on the application of the Authority and on declaration by it that payment for such damage or mischief has been refused or has not been made on demand, issue a summons to the master or owner of such vessel, requiring him to attend on a day and at an hour named in the summons to answer touching such damage or mischief.

Compensation for damage to property

(2) If, at the time appointed in the summons, and whether the person summoned appears or not, it is proved that the alleged damage was done through such negligence as aforesaid, and that the pecuniary amount of the same does not exceed five thousand taka, the Magistrate may issue his warrant of distress, under which a sufficient portion of the boats, masts, spares, ropes, cables, anchors or stores of the vessel may be seized and sold to cover the expenses of and attending the execution of the distress, and the pecuniary amount of damage as aforesaid, and such amount shall be paid to the Authority out of the proceeds of the distress:

Provided that if, at the time of the damage or mischief, the vessel was under the orders of a duly authorised officer belonging to the pilot service of the Authority, and if such

¹ The words "fifty thousand Taka" were substituted for the words "five thousand Taka" by section 12 of the Mongla Port Authority (Amendment) Act, 1995 (Act No. XX of 1995).

² Section 41A was inserted by section 13 of the Mongla Port Authority (Amendment) Act, 1995 (Act No. XX of 1995).

damage or mischief is in any way attributable to the order, act or improper omission of such officer, the case shall not be cognizable by the Magistrate under this section.

Cognizance of offences

43. No Court shall take cognizance of any offence punishable under this Ordinance except on a complaint in writing made by the Authority or by an officer authorised for the purpose by the Authority.

Recovery of dues as arrears of land revenue

44. All fees and sums due on account of property for the time being vested in the Authority and all arrears of tolls, charges, rates and dues imposed under this Ordinance may be recovered as arrears of land revenue, in addition to the other modes provided by this Ordinance.

CHAPTER VII

MISCELLANEOUS

Power of entry

45. (1) It shall be lawful for the Chairman or any member, or for any person either generally or specially authorised by the Chairman in this behalf,-

- (a) to enter upon and survey, inspect or take level of any land;
- (b) to dig or bore into the sub-soil;
- (c) to set out the boundaries and intended lines of any work;
- (d) to mark such levels, boundaries and lines by placing marks and cutting trenches; and
- (e) to do all other acts necessary to be done for any of the purposes of this Ordinance or for the preparation or execution of any plan or scheme in respect of the Port.

(2) No person shall enter upon any land without previously giving the occupier of the land at least twenty-four hours' notice in writing of his intention to do so.

Compulsory acquisition of land for the Authority

46. Any land required by the Authority for carrying out the purposes of this Ordinance shall be deemed to be needed for a public purpose and such land may be requisitioned or acquired for the Authority by the Deputy Commissioner or any other officer in accordance with any law for the time being in force.