

Factors Inhibiting

Payment of Taxes of Smokeless Tobacco Manufacturers Operating outside the Tax Net in Bangladesh



(Policy Research for Development Alternative)
Dhaka, Bangladesh

Supported by
Campaign for Tobacco-Free Kids (CTFK)



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Farida Akhter
Executive Director

Abbreviations & Acronyms

SLT	Smokeless Tobacco
WHO	World Health Organization
FCTC	Framework Convention on Tobacco Control
UBINIG	Unnayan Bikolper Nitinirdharoni Gobeshona (Policy Research for Development Alternative)
DIU	Dhaka International University
TCRC	Tobacco Control Research Cell
MRP	Maximum Retail Price
VAT	Value Added Tax
NBR	National Board of Revenue
TABINAJ	Tamak Birodhi Nari Jote (Alliance of Women against Tobacco)
CTFK	Campaign for Tobacco-Free Kids
KII	Key Informant Interviews

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Executive Summary

- a. **This study:** Smokeless tobacco (SLT) use in Bangladesh is high, yet it is generally held that SLT manufacturing often occurs outside the tax net. This study examines SLT production, pricing and turnover for a sample of 88 SLT manufacturers operating outside the tax net and identifies factors perceived to contribute to non-payment of taxes by SLT manufacturers.
- b. **Study methodology:** The study incorporated a desk review of research literature on SLT manufacturing in Bangladesh and both quantitative and qualitative data collection methods; specifically, the NBR data on SLT manufacturers and their tax payment history, a survey of 88 SLT manufacturers operating outside the tax net, 15 key informant interviews (KIIs) and a group discussion with experts on SLT taxation.
- c. **SLT manufacturers' list:** The desk review of prior studies on SLT manufacturing produced a list of the 435 Zarda and Gul manufacturers in Bangladesh. The NBR provided data on 218 SLT manufacturers with a consistent record of VAT payment during the five-year period from FY 2015-16 to FY 2019-20.
- d. **SLT taxation:** SLT taxation is governed by the Value Added Tax and Supplementary Duty Act, 2012. The government introduced maximum retail price (MRP) as the tax base for SLT products replacing tariff value in FY 2019-2020. The tax structure of SLT products is characterized by a low tax base and ad valorem tax system.
- e. **Low SLT revenue share in total tobacco tax revenue:** The total revenue collected from the 218 SLT manufacturers who paid all taxes due from FY 2015-16 to FY 2019-20 is Tk. 165.75 crore. As a percentage of total tobacco tax revenue, SLT revenue is very low, from 0.11% to 0.17% from FY 2015-16 to FY 2019-20.
- f. **Trade licence:** Of the 88 SLT manufacturers surveyed, 67% have valid trade licences.
- g. **Mechanization:** 91% of manufacturers rely on manual production of SLT products.
- h. **SLT brands:** Among 81 Zarda manufacturers surveyed, 63% operate businesses producing one brand, while 37% produce 2 or more brands. The 7 Gul manufacturers produce only one brand each.
- i. **Weight variation of SLT brands:** The SLT brands are produced in different weights. In general, SLT brands are sold at lower weights, more than a quarter are in the range of less than 10 g., and half of the SLT brands are in the range of 10 g. to 25 g.
- j. **Price variation:** Zarda price is less than Tk. 10 in 37% brands/weights and less than Tk. 20 in 23% brands/weights. Gul price is less than Tk. 10 in 90% brands/weights and less than Tk. 20 in 10% brands/weights. The minimum price of Zarda is Tk. 3.5 for 3g and the maximum price is Tk. 1000 for 1000g at the factory level. The price for the most common weight 10 g is Tk. 5.
- k. **Gross turnover:** The 88 SLT manufacturers included in the survey produce 138 SLT brands and 37 crore SLT packages, yielding an estimated gross annual turnover of Tk. 226.70 crore for 2020.

I. Implications for tax policy: Many factors contribute to the deficiencies documented in tax compliance: a lack of a comprehensive tax policy that adequately addresses concerns about public health and illicit trade; capacity constraint of the NBR field offices; gaps in the tax implementation that serve to minimize enforcement; complexities with licensing and submitting tax returns; and most importantly, loopholes that allow for the informality of the SLT sector and result in low revenue collection from the SLT manufacturers. Policy remedies are needed to address these issues.

M. Recommendations:

- Restructure the SLT tax structure to protect public health and improve revenue collection.
- Support capacity building of the NBR by restructuring its field formations with resources.
- Formalize the SLT manufacturing business through inclusion in financial systems (e.g., banking).
- Introduce banderole for monitoring.
- Bring automation to the tax return processing system.
- Authorize local government institutions to bring SLT manufacturers under local tax nets.
- Introduce a secure tracking and tracing system.
- End the practice of recognizing tobacco manufacturers with awards.

1. Introduction

Smokeless tobacco (SLT) products are found across the globe, and they are broadly categorized as “spit tobacco” or “chewing tobacco”. Globally, an estimated 300 million people across about 70 low-, middle-, and high-income countries use SLT. Most adult smokeless tobacco users (89%, or approximately 268 million people) live in low- and middle-income countries (LMICs) in South-East Asia. Three countries alone (India, Bangladesh and Myanmar) host 86% of the global total SLT use [U.S. National Cancer Institute and Centers for Disease Prevention, 2014].

In Bangladesh, more than 22 million adults (20.6% of adults) use SLT products. According to the 2017 Global Adult Tobacco Survey, use of SLT products is higher among women (24.8%) than among men (16.2%) [GATS, 2017]. Among youth (ages 13–15) 4.5% use SLT products [GYTS, 2013]. SLT use causes cancer of the oral cavity, esophagus, and pancreas and reproductive and developmental harms for unborn babies, including stillbirth, preterm birth, and low birth weight [WHO, 2013].

Considering its harmful effects on health of the users, SLT products are included in the Smoking and Tobacco Products Usage (Control) Act, 2005, amended in 2013 [MOHFW, GOB, 2013]. Among SLT products, Zarda and Gul need processing with tobacco leaves and other ingredients in production units or in factory conditions. Sadapata (tobacco leaf) is sold and processed as an agricultural product and is not manufactured. However, the information on the number of manufacturing units and their production is not available in an organized way. Regulatory mechanisms, such as licensing and trading standards, either do not exist or are inadequately enforced to regulate the composition and sales of such products. Evidence shows that SLT product manufacturers have little tax compliance (Khan *et al* 2014).

The price of SLT products is very low, making it affordable to the users [WHO, 2019]. The WHO Framework Convention on Tobacco Control (FCTC) Article 6 recognizes that price and tax measures are highly effective in reducing tobacco consumption across various segments of the population [WHO, FCTC].

Few field-based studies are available on the SLT production in Bangladesh, and our desk research found none on the compliance of the manufacturers for tax and other regulations. In 2014 and 2020, UBINIG (Policy Research for Development Alternative) collected information on the brands and on the production of Zarda and Gul. Dhaka International University (DIU) assessed Zarda and Gul manufacturers between 2016 and 2019.

1.1 Taxation of SLT products

SLT taxation is governed by the Value Added Tax and Supplementary Duty Act, 2012. The tax structure of SLT products is characterized by low tax base and *ad valorem* tax system. SLT products were historically not taxed because they were treated as cottage industries before 2003. In June 2003, the government took SLT products out of the purview of cottage industries, and they were taxed for the first time in FY 2003-04. The manufacturers of SLT products had to declare ex-factory price subject to revision by the VAT authority. In FY 2016-17, the government fixed the price of SLT products (tariff value) replacing the ex-factory price. In FY 2019-2020, the government introduced maximum retail price (MRP) as the tax base for SLT products replacing tariff value. The tax structure of SLT products for FY 2019-20 and FY 2020-21 is presented in Table 1. It shows an increase in MRP of both Zarda and Gul over the period.

Table 1: Tax structure of SLT products in Bangladesh (FY 2019-20 and FY 2020-21)

SLT products/ 10 gram	Tax base	FY 2019-20					FY 2020-21				
		Price (BDT)	VAT (%)	SD (%)	HDS (%)	TTI (%)	Price (BDT)	VAT (%)	SD (%)	HDS (%)	TTI (%)
Zarda	MRP	30	15	50	1	66	40	15	55	1	71
Gul	MRP	15	15	50	1	66	20	15	55	1	71

Source: National Board of Revenue (NBR), 2020

Notes: MRP is inclusive of all taxes. SD stands for supplementary duty, HDS stands for Health Development Surcharge, and TTI stands for the total tax incidence.

1.2 Objectives of the study

General objective: To understand SLT production and identify barriers and factors that may impact tax payment for SLT manufacturers operating outside the tax net in Bangladesh.

Specific objectives:

1. Develop a list of SLT manufacturers available from the existing studies.
2. Identify the SLT manufacturers with revenue, which are under the NBR tax net.
3. Provide the NBR with evidence of SLT manufacturers operating outside the tax net.

2. Methodology

This study began with desk research and then employed both quantitative and qualitative research methods to meet study objectives.

2.1 Desk review

The desk review examined government information and research literature on SLT taxation, production, and manufacturers.

2.2 Quantitative data collection: NBR data and survey of manufacturers

Quantitative data were collected in two stages. In the first stage, data were collected from the NBR field level offices and in the second stage; a SLT factory survey was conducted.

Data collection from NBR field level offices

With the consultation of NBR Customs, Excise and VAT Commissionerates, a checklist was developed and sent to relevant officials based at 10 NBR field level offices in 8 divisions in September, 2020. Information was collected on SLT manufacturers, tax payment status, five-year history of revenue collection from individual SLT manufacturers, and other information.

Survey of SLT manufacturers

A cross sectional survey was conducted among SLT (Zarda and Gul) manufacturers.

Study subject: SLT manufacturers in Bangladesh outside the tax net.

Sample size and sampling method: A list of SLT manufacturers in Bangladesh was compiled based on UBINIG 2014 and 2020, and DIU 2020 studies. A list of taxpaying SLT manufacturers was collected from the NBR VAT Commissionerates. A comprehensive list of SLT manufacturers was developed that identified the SLT manufacturers who are paying taxes. A division-wise list of non-tax paying SLT manufacturers was developed.

A total of 88 non-tax paying SLT manufacturers were selected purposively from eight administrative divisions and were checked about their tax compliance (Annex 1).

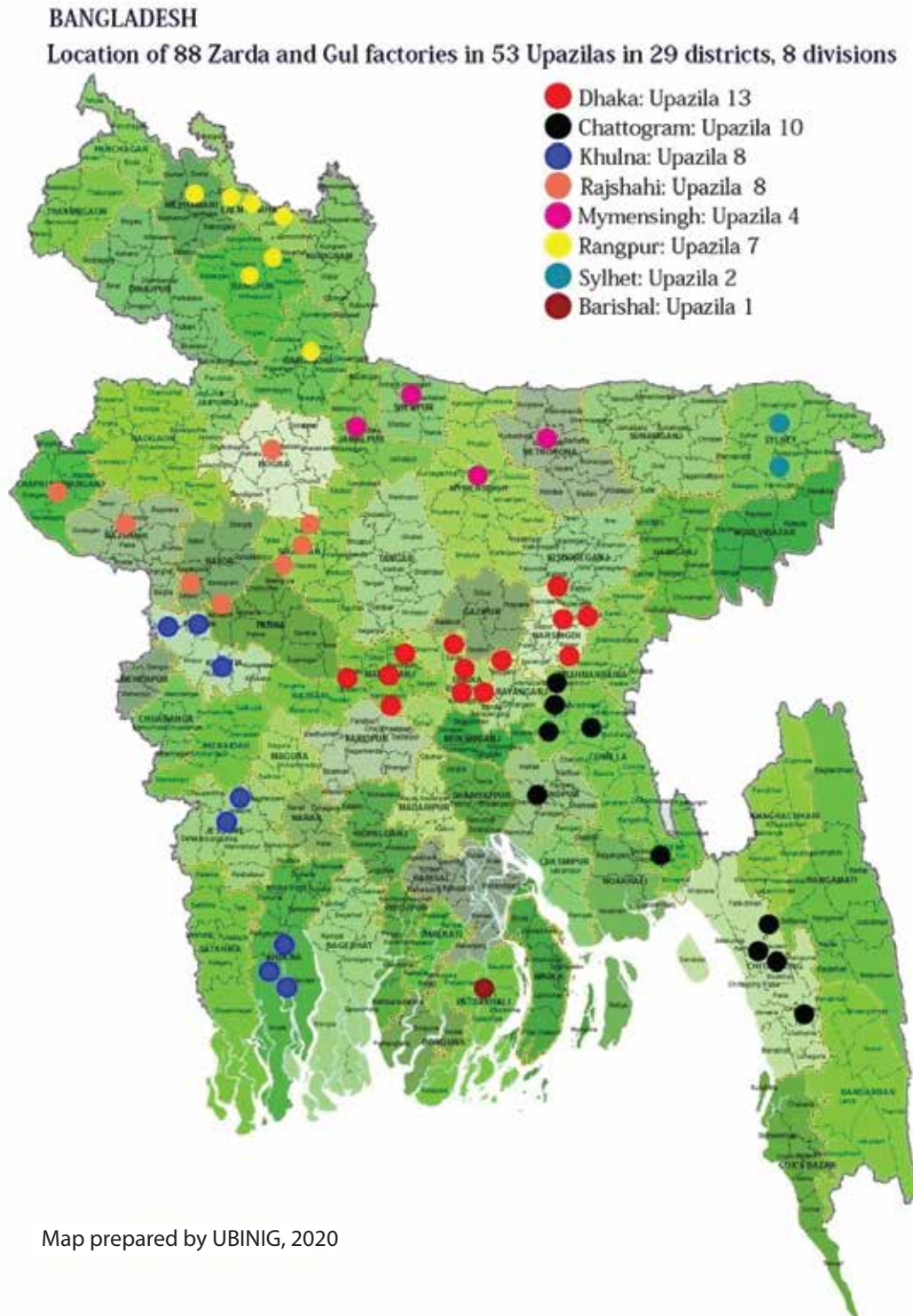
Table 2: Distribution of sample SLT manufacturers outside tax net by division

Division		Manufacturers
Dhaka	15	17
Chattogram	11	12
Khulna	9	10
Rajshahi	15	17
Mymensingh	18	20
Rangpur	15	17
Sylhet	3	3
Barishal	2	2
Total	88	100

Source: UBINIG study, 2020

The sample was drawn from 53 upazilas in 29 districts of 8 divisions [see Map in Figure 1].

Figure 1: Map locating the sample of 88 SLT factories in 53 upazilas of 29 districts



Questionnaire

A semi-structured questionnaire was developed in consultation with the NBR high officials, experts and researchers. Pre-test was conducted by the trained research assistants and recommendations/feedbacks were incorporated and finalized the questionnaire. The final questionnaire consisted of several sections/topics including regulation status of SLT manufacturers, production and turnover, workers' compliance, factory size, etc.

Recruitment, training and field work

TABINAJ (Tamak Birodhi Nari Jote) is a network of women-led organizations working for tobacco control in all districts of Bangladesh since 2011. Sixteen trained data collectors from TABINAJ members were recruited for conducting the field survey from eight divisions [Annex 2]. The investigators had the required graduate degree as minimum educational background.

A day-long training session was conducted virtually on 10 September, 2020. Experts from UBINIG and CTFK conducted training programs, which covered methodology of the research, selection of sample SLT manufacturers, administration of questions and method of data collection. Mock interviews were done in the final session of the training.

The questionnaire was piloted from 11 September to 14 September, 2020 with eight SLT manufacturers. A refresher training session was conducted on 15 September 2020, which covered the questionnaires and resolving data collectors' queries.

Field work

Field work for data collection was carried out from mid-September to November, 2020. Owing to the COVID-19 pandemic, data collectors encountered transportation problems. Personal protective measures such as use of masks, hand sanitizers and maintaining safe distances, were taken by the data collectors. The addresses of SLT manufacturers' factories were not always accurate, so data collectors often visited several times and expended a lot of time trying to locate the factories. Two supervisors in UBINIG continuously monitored the data collection team and provided real time support to overcome the challenges and respond to all queries. Data were collected from 56 owners and 32 managers of the SLT factories.

Data management

All original filled-in questionnaires were posted to UBINIG Dhaka office and were checked by the supervisors. Editing, coding and consistency were checked and entered in an excel spreadsheet and data analysis was performed.

2.3 Qualitative methods: Key informant interviews

Key informant interviews (KIIs) and a group discussion (GD) were conducted with the experts on taxation. A pre-tested checklist was used for the KIIs. KIIs were conducted with a total of 13 high-level officials of the head office (including 11 VAT Commissionerates of the NBR), one tax lawyer (a former Member of the NBR), and a Member of the Parliament [Annex 3]. The group discussion (GD) was conducted among eight NBR field officials.

All but two KIIs were conducted virtually due to COVID-19 pandemic situation. All interviews were recorded. Responses from the participants were coded, compiled, and analyzed.

Table 3: Experts in Key Informant Interviews (KII)

Sl. No	Categories	Number
1.	VAT Commissionerates of NBR & Officials at NBR HQ	13
2	Tax lawyer (Former Member (VAT), NBR	1
3	Member of Parliament (MP)	1
	Total	15

3. Findings

3.1 Desk review

Two research studies conducted by UBINIG and DIU were reviewed.

- i. UBINIG and Tabinaj identified 241 manufacturers of Zarda and 7 Gul through a countrywide survey (UBINIG, 2020).
- ii. The Dhaka International University (DIU) survey from 2016 to 2019 identified 358 Zarda and 37 Gul manufacturers producing 788 brands of Zarda and Gul.

The combined number of Zarda and Gul manufacturers was prepared by removing duplicate names from both lists and the new names in UBINIG/DIU and the common names were added to have a final combined list of 435 Zarda and 48 Gul manufacturers in UBINIG and DIU list [Annex 4].

Table 4: Number of Zarda and Gul manufacturers in UBINIG and DIU list

Information source	# of Zarda manufacturers	# of Gul manufacturers
UBINIG study 2014 and 2020	241	7
DIU study, 2019	358	37
Common in UBINIG & DIU	164	4
Combined List UBINIG and DIU	435	48

Source: UBINIG and DIU, 2020

3.2 NBR data on tax compliance of SLT products

Data provided by the NBR field offices show that 218 SLT manufacturers paid taxes in 8 divisions. Among the 8 divisions, Rangpur division has the highest number of SLT manufacturers that pay taxes (39%) followed by Dhaka division (22%) [Annex 5].

Table 5: Payment of taxes of SLT manufacturers in 8 divisions

Sl. No	Division	District	VAT paying Zarda manufacturers	VAT paying Gul manufacturers	Total manufacturers that pay VAT	
					N	%
1.	Dhaka	6	42	7	49	22
2.	Chattogram	3	6		6	2
3.	Khulna	3	23	7	30	13
4.	Rajshahi	4	13	4	17	7
5.	Mymensingh	4	20		20	9
6.	Rangpur	7	45	41	86	39
7.	Sylhet	1	3		3	1
8.	Barishal	4	7		7	3
Total	8	32	159	59	218	100

Source: NBR data, 2020

The Gul manufacturers are located in four divisions, out of which Rangpur division shows the highest number (69%) among the 59 taxpaying Gul manufacturers. These manufacturers have been paying VAT from FY 2015-16 to FY 2019-20. The list provided by the NBR field offices includes information on the manufacturers' name, address, brand name, registration number (BIN number) and tax payments from FY 2015-16 to FY 2019-20.

Among the 218 SLT manufacturers, an overwhelming majority of manufacturers have provided all identifiable information. Less than 10% did not provide address, brand name, BIN number, etc. About half (51%) have paid taxes each of the last five years (FY 2015-16 to FY 2019-20) and the other half (49%) of the manufacturers had gaps in paying taxes during the five-year period.

Table 6: Tax payments by SLT manufacturers for five years (FY 2015-16 to FY 2019-20)

Categories	Frequency	Total NBR listed manufacturers	Percentage
Compliance of all SLT manufacturers	111	218	51
Compliance of Zarda manufacturers for 5 years	94	159	59
Compliance of Gul manufacturers for 5 years	17	59	28

The percentage of SLT manufacturers that did not pay taxes declined from FY 2015-16 to FY 2018-19 as shown in Table 7 below.

Table 7: Number of SLT Manufacturers not paying taxes during FY 2015-16 to FY 2019-20

Fiscal year	# of non-tax paying manufacturers	Percentage of 218 manufacturers
2015 – 16	91	41
2016 – 17	70	32
2017 – 18	37	16
2018 – 19	12	5
2019 – 20	26	12

Source: Customs, Excise and VAT Commission rates of NBR, 2020

The NBR collected Tk. 165.75 crore as SLT revenue from FY 2015-16 to FY 2019-20. SLT revenue collection is the highest in the VAT Commissionerates of Dhaka (Table 8).

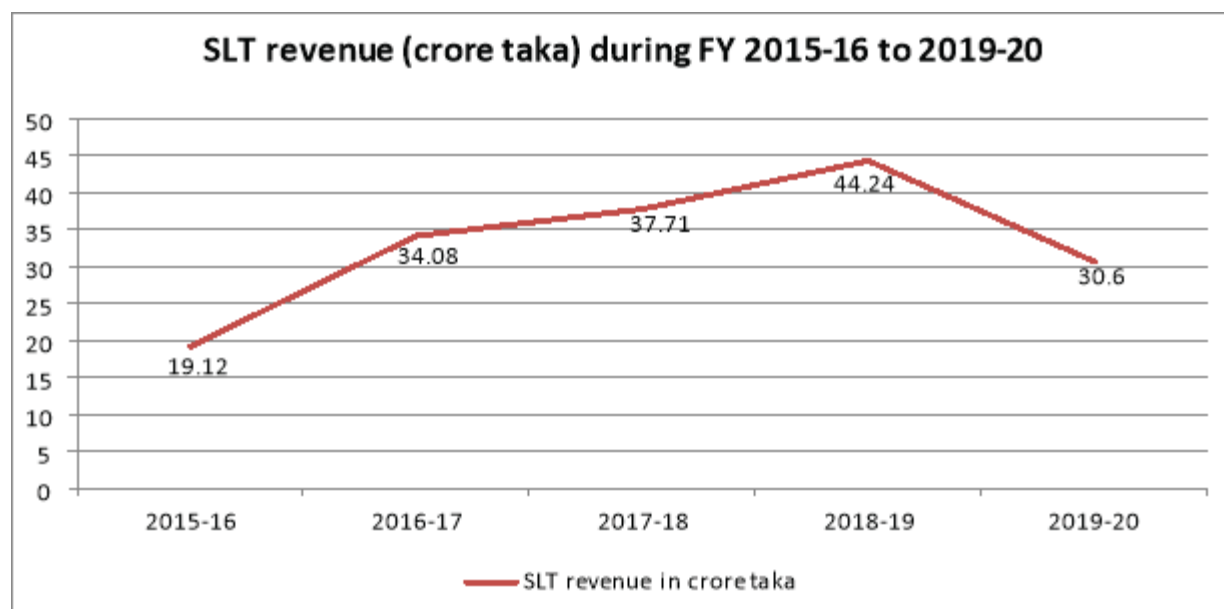
Table 8: Revenue (crore Taka) from SLT products by NBR by VAT Commissionerate, FY 2015-16 to FY 2019-20

Commissionerate	2015-16	2016-17	2017-18	2018-19	2019-20
Dhaka (North)	2.15	5.62	6.50	7.06	5.81
Dhaka (South)	4.70	7.85	8.12	8.80	6.36
Dhaka (East)	8.59	14.60	15.42	16.91	9.04
Dhaka (West)	0.76	1.83	2.12	2.45	2.08
Rangpur	0.12	0.21	0.24	0.43	0.45
Sylhet	0.16	0.19	0.12	0.10	0.06
Khulna	0.86	0.90	1.19	1.42	1.77
Rajshahi	0.25	0.46	0.77	1.49	1.32
Cumilla	0.03	0.02	0.02	0.02	0.003
Jashore	1.50	2.41	3.21	5.56	3.71
Overall	19.12	34.08	37.71	44.24	30.60

Source: Customs, Excise and VAT Commissionerates of NBR, 2020

Total SLT revenue collection increased annually from FY 2015-16 to FY 2018-19 but declined in FY 2019-20. The reduction of revenue in FY 2019-20 may be attributed to the outbreak of Covid-19 pandemic (Figure 2).

Figure 2: Total revenue collection from SLT products during FY 2015-16 to 2019-20



Source: Based on NBR data Source: NBR data, 2020

Revenue collection from the taxation of all tobacco products (smoked and SLT) ranged from 16713.86 crore Taka to 26388.10 crore Taka over the five-year period examined in this study. When compared to the total revenue collected, the tax revenue from SLT is very minimal, ranging from 0.11% to 0.17% of total tobacco revenue (Table 9).

Table 9: SLT revenues as a percentage of tobacco revenue in Bangladesh during 2015-16 to 2019-20

FY	SLT revenue (crore Taka)	Tobacco revenue (crore Taka)	SLT revenue % of total tobacco revenue
2015-16	19.12	16713.86	0.11
2016-17	34.08	20013.94	0.17
2017-18	37.71	22866.91	0.16
2018-19	44.24	28551.55	0.15
2019-20	30.60	26388.10	0.12

Source: NBR, 2020

3.3 Findings of the SLT manufacturers' survey

A sample of 88 SLT manufacturers (81 Zarda and 7 Gul) was interviewed in 8 divisions of the country as shown in Table 2. The primary focus of the field survey was to collect information about the context and nature of SLT manufacturing that could have bearing on tax payments.

3.3.1 Factory Information

Trade licence

Fifty-nine (67%) SLT manufacturers have valid trade licences. Out of them, 21 (40%) got the licence from City Corporation, 29 (49%) from Paurashava and 7 (12%) from the Union Parishad and 2 (3%) from Upazila Parishad.

Twenty-nine (33%) manufacturers did not have valid trade licences. The primary reasons given for not renewing the licences were the non-availability of raw materials and the imminent closure of the factory.

Table 10: : Trade licence status of sample SLT manufacturers

Trade licence	# of manufacturers	Percentage
Valid trade licence	59	67
No valid trade licence	29	33
Total	88	100

Source: : UBINIG study, 2020

Factory signboard

Only two SLT factories had signboards; one was fixed outside and the other was inside the factory.

Factory size

Seventy-four of the 88 manufacturers provided information on the factory size.

- Most manufacturers (61%) have less than 500 sq.ft. space used as factory.
- Manufacturers with smaller space (i.e., below 500 sq. ft.) use the owners' houses as the factory. The average size of the space used in the owner's house is 126 sq.ft.
- About 31% of the factories are between 500 to 2000 sq. ft. areas. The average size is 1224 sq. ft.
- The smallest size factory is 80 sq. ft. and the largest size is 22,000 sq. ft. The average size of the factory settings for the 74 manufacturers providing information is 684 sq.ft.
- Two factories have an average of 21,000 sq.ft. One of these manufacturers is registered as a Zarda factory and the other as a chemical manufacturer.

Table 11: Size of the SLT factories

Size of the factory (sq.ft)	# of factories	% of factories	Average size (sq.ft)	Factory type
<500 sq. ft	45	61	126	Owners' house
500–2000	23	31	1224	Factory
2001 – 8000	4	5	3628	Factory
20000 +	2	3	21000	Factory
Total	74	100		

Source: UBINIG study, 2020

Land

Seventy-two per cent of the SLT manufacturers owned the land used for production of SLT products and 27% rented land on monthly payment basis.

Use of machines

Eighty-one of the 88 manufacturers reported the production method- with machines or manual operations. Seventy-four factories (91%) produce SLT products manually.

Table 12: Production method in SLT factories

Production method	# of factories	Percentage
Manual	74	91
Semi-automatic machine	3	4
Semi and automatic machine	4	5
Total	81	100

Source: UBINIG study, 2020

The factory information indicates the informality of the SLT manufacturers in terms of the factory set up and their visibility, with nearly two-thirds being set up as part of the residence of the owners.

3.3.2 SLT products: Zarda and Gul

Type of SLT products

There are 81 Zarda and 7 Gul manufacturers. Among 81 Zarda manufacturers, 63% have 1 brand, while 37% have 2 or more brands (Table 13). All Gul manufacturers produce only 1 brand. None of the manufacturing units in the sample are producing both Zarda and Gul. Gul manufacturers are found in four divisions (Dhaka, Khulna, Rajshahi and Rangpur) with a large number of factories located in Rangpur division.

Table 13: Number of Zarda manufacturers by brand production

Type of SLT	Zarda manufacturers	Percentage
Single brand	51	63
Two and/or more brands	30	37
Total	81	100

Source: UBINIG study, 2020

Brands of SLT products and quantity produced

The 88 SLT manufacturers produce a total of 138 brands. The average number of brands produced by Zarda manufacturers is 1.6, and the highest number is 5. The total number of brands produced by the 81 Zarda manufacturers is 131. All Gul manufacturers produce only one brand (Table 14).

Table 14: Number of brands of Zarda and Gul

Brands	Zarda (81)	Gul (7)	Total
Total number of brands	131	7	138
Average # brands/factory	1.6	1	1.67
Minimum # of brands	1	1	
Maximum # of brands	5	1	

Source: UBINIG study, 2020

Weight of SLT

A total of 131 Zarda brands are produced and sold at different weights, resulting in 271 branded Zarda products. About half of the brands available (51%) are packaged at a weight between 10g and 25g and about a quarter (26%) at a weight of less than 10g. The maximum weight of a Zarda brand is 1000g, and the minimum weight is 3g. There are 21 weight levels for Zarda brands [Annex 7].

For Gul brands, 70% are in the weight range of less than 10 g, and 30% are between 10g to 25g. There are 6 weights for Gul with the highest weight for a brand produced at 20g. (Table 15).

Table 15: Weight variations by type of SLT product

Weight (in grams)	Zarda brands	Percentage	Gul brands	Percentage	Total	Percentage
<10	71	26	7	70	78	28
10 – 25	137	51	3	30	140	50
26 – 50	39	14	0	0	39	14
51+	24	9	0	0	24	8
Total	271	100	10	100	281	100

Source: UBINIG study, 2020

Manufacturer price of SLT

Forty-seven per cent of Zarda brand manufacturer prices are Taka 11 to Taka 20. The minimum price of a Zarda brand is Tk. 3.5 for 3g and the maximum price is Tk. 1000 for 1000g at the manufacturer level. The price for the most common weight (10g) is Tk. 5. Regarding Gul, 90% of brands are sold at a manufacturer price of Tk. 10 or less (Table 16).

Table 16: Price variations among the SLT brands

Price (Taka)	Zarda	Percentage	Gul	Percentage	Total
<10	47	17	9	90	56
11 - 20	124	46	1	10	134
21 - 30	38	14			38
31 - 40	24	9			24
41 - 50	19	7			19
51 +	19	7			
Total	271	100	10 (100)	100	271

Source: UBINIG study, 2020

SLT turnover (gross sale) per month

At the factory level, about 9.4 lakh Zarda packages are sold per month at Tk.2.7 crore per month for the 88 sample manufacturers. As Table 17 shows, 42% of manufacturers sell less than 2000 packages, 37% sell between 2000 to 5000 packages and 14% sell over 5000 packages.

In the case of Gul, 60% of manufacturers sell less than 2000 packages. One factory sells 50,000 packages of Gul per month.

Table 17: Number of packages sold per month by SLT manufacturers

# packages sold	Zarda	Zarda %	Gul	Gul %
<2000	111	42	6	60
2001 – 5000	103	37	1	10
5001 - 10000	38	14	1	10
10001 – 20000	14	5	1	10
20001+	5	2	1	10
Total	271	100	10	100

Source: UBINIG study, 2020

The total monthly gross turnover is estimated at Tk.2.7 crore from the 138 brands produced by the 88 manufacturers operating outside the tax net. However, the monthly turnover is below Tk. 50,000 for half of the brands sold, and for the other half, Tk. 50,000 and more.

The average monthly turnover is Tk. 99,791, the maximum amount is Tk. 30 lakh, and the minimum is Tk. 60 per month. The annual business income generated by sales at the point of manufacture is estimated to be Tk. 32.45 crore, with an average of Tk. 12 lakh and a maximum of Tk. 36 lakh.

3.4 Summarized opinions from KIIs

KIIs with experts on tobacco taxation identified weaknesses of the SLT taxation system and management of revenue collection from SLT products. The following are the summary of the opinions given by the experts:

a. Informality of SLT manufacturing

In most cases, SLT products are produced in numerous tiny sized manufacturing units, which are found across the different parts of the country and which do not conform to the category of small and cottage industry. This informality poses a serious challenge to enhancing tax compliance of SLT manufacturers.

b. Capacity constraints of the NBR

The NBR and its field formations are structured by type of taxes and territorial jurisdictions. This organizational structure hinders efforts to monitor tax compliance of SLT manufacturers. Moreover, the capacity of the NBR to administer tax on SLT products is low due to the shortage of trained personnel and modern equipment. For the government, resource allocation for such capacity-building is limited and capacity-building has not been prioritized. Another challenge is that the government tends to allocate resources to those sectors from which more taxes can be collected.

c. Complex procedures of licensing, registration, and tax return submission

The complex and cumbersome mechanism required for small scale SLT manufacturers to use prior to submitting their tax returns is a disincentive for tax compliance. As a result, most of the SLT manufacturers tend to evade taxes. The absence of a fully digitalized and automated tax return processing system results in the prevailing tax evasion and the non-tax paying culture of SLT manufacturing businesses.

d. No tracking and tracing system

Bangladesh lacks a secure track and trace system to detect the SLT manufacturers outside of the tax net. Moreover, except for registration, other processes are manual.

e. Failures in the law implementation process

Failures in the law implementation – specifically enforcement – process are also liable for the reluctance of the SLT manufacturers in complying with the tax law. For tax compliance, non-compliant SLT manufacturers would need to follow a procedure that includes obtaining a trade licence for running the business, complying with the labor law, and disclosing a bank statement, among other requirements. As this procedure discloses the real income of manufacturers, they will often seek opportunities to avoid compliance to protect their shoddy businesses. Since the amendment of the tobacco control law in 2013, no SLT manufacturer has been tried for violating the law. It points at a vacuum in our legal system.

f. Emphasizing revenue targets over tax administration and enforcement

As the field-level tax officers are usually driven by the urge to meet their revenue target, they target cigarettes rather than the SLT products since more taxes can be collected from the former than the latter. Therefore, the negative impacts of low-tax products like Zarda and Gul are often not considered. Moreover, strengthening implementation of applicable regulations becomes difficult when the NBR or other government authorities face strong opposition in the form of lobbying by tobacco companies.

g. Conflicting stance of the tobacco control goal of the government

The government has periodically recognized SLT manufacturers with awards. Such recognitions send a signal which is inconsistent with the government's policy of prioritizing public health and seeking to control tobacco use. It is an unnecessary compromise of the public interest that is not expected from policymakers.

h. Absence of a clear comprehensive national policy for tobacco taxation

At present there is no comprehensive tax policy for tobacco products such as cigarette, biri and SLT products such as Zarda, Sadapata, and Gul. Every year before the budget session in the National Parliament, a battle is waged between those advocating for higher taxes on all tobacco products in order to promote public health through reduced use and tobacco companies who seek to keep taxes low claiming it will prevent rampant illicit trade in tobacco products. In the absence of a comprehensive national tobacco tax policy, the revenue collection issue appears to overtake the public health argument every time.

4. Discussion and Analysis

The study aims to explore SLT production and characteristics of SLT manufacturers outside the tax net in Bangladesh. Little information is available on the production of the SLT products because of the informality and heterogeneity of the SLT products and the ambiguous nature of manufacturing units. Our results suggest that this remains true. Many SLT manufacturers are small factories or homes and often unlicensed operations, with a few exceptions. Noting that one factory was registered as a chemical factory; it is possible that factories may produce products other than SLT. The informality of SLT factories that have no signboards is also observed by appearance, with the exception of two factories, It was difficult for investigators to locate the factories only by the address given on the packages of Zarda and Gul, and accurate information about how to locate the factories was obtained from local rickshaw pullers and retail shop keepers. There is significant variation in the income the manufacturers produce, some SLT factories generate substantial income, while others operate at essentially a household subsistence level.

Regarding SLT products, there is much greater variation in Zarda than Gul. There were significantly more Zarda manufacturers, brands, weights, and prices compared to Gul which is produced in fewer areas and is almost always sold at a factory price of Tk. 10 or less. It is noted that over the last five years, revenue from Gul products is consistently and significantly greater than revenue from Zarda.

Our study also suggests that the NBR does not prioritize SLT revenue collection (compared to revenue from cigarettes) and does not have the resources and capacity to improve its tax administration. This may partially explain why revenue from SLT is negligible compared to revenue from other tobacco products, despite more adults using SLT than smoked tobacco products (GATS, 2017). Our findings suggest that in prioritizing the revenue collection goals of the government, both public health and SLT tax compliance are ill-served. It is clear that the government has failed to receive funds due, including the Health Development Surcharge, which is intended to facilitated improvement in population health through the reduction of chronic diseases, including many caused by tobacco use.

However, it is possible to increase revenue from SLT manufacturers by bringing them under tax and regulatory compliance. Bringing SLT manufacturers under the tax net would result in price increase to consumers and thereby spur a reduction in use. Better tax administration, including collection of tax payments owed, is necessary considering the high rates of SLT use, particularly among women, and the detrimental effects of SLT use.

5. Recommendations

i. Reform the SLT tax structure to protect public health and increase revenue.

The existing tax structure of SLT products results in highly affordable SLT products and provides ample opportunity for SLT manufacturers to avoid paying sufficient taxes on a highly addictive and deadly product. The current tax structure should be strengthened to increase the tax base, narrow the price gap between Zarda and Gul, and introduce a specific tax system for attaining the dual objective of protecting public health and increasing revenue.

ii. Bring automation to the tax return processing system

Only business registration is automated. Other tax processes must be automated. Having the entire tax return submission process operate under an automated system will enable the government to identify fraudulent tax returns and improve tax compliance.

iii. Invest in capacity-building and restructuring of NBR field formations

Improving tax compliance of SLT manufacturers depends strongly on the restructuring of the NBR and its field formations by function and size. Moreover, the government should invest in building the capacity of the NBR by providing the resources for training personnel and technology so that the unregulated SLT manufacturers can be identified and brought under the tax net.

iv. Formalize SLT manufacturing business through financial inclusion

The transactions of SLT manufacturing businesses should be formalized through financial inclusion in banking and other financial channels. Financial inclusion provides a monitoring mechanism for a regulatory body and makes it more difficult for non-compliant SLT manufacturers to evade paying taxes.

v. Introduce banderole for monitoring

Banderole for the SLT products can be introduced as a measure to improve tax compliance. Moreover, the SLT manufacturers should be asked to submit the relevant papers on proper accounts of the raw materials purchased and products manufactured and sold, to the VAT Commissionerates for monitoring. Additionally, sudden invigilation in the manufacturing plants and markets should also be increased.

vi. Authorize local government institutions to bring SLT manufacturers under local tax nets

Currently, local government institutions like Union Parishad, Upazila Parishad, Paurashava and City Corporation are involved in issuing licences to SLT manufacturers. Local governments should also be authorized to bring SLT manufacturers under the tax net. Authorization could be extended to wholesalers and retailers involved in the SLT trade through a licensing fee system.

vii. Introduce a secure tracking and tracing system

The government should introduce secure, digital stamp track and tracing system independent from tobacco industry influence for monitoring the movement of SLT products through the chain of distribution. A secure track and trace system independent of tobacco industry influence can support improvements in tax compliance by identifying and removing illicit products from the supply chain.

viii. End the practice of recognizing tobacco manufacturers with awards

Keeping in mind the importance of public health in national interests, the government should end the practice of giving awards to the highest and longest paying tobacco manufacturers, including SLT manufacturers. SLT is an addictive and deadly product that causes cancer and reproductive and developmental health harms in unborn babies, including stillbirth, preterm birth, and low birth weight.

6. Policy Matrix

SI #	Specific recommendations	Modality of implementation		Time dimension
		By whom	How	
1.	Raising the tax base of SLT products, narrowing down the price differential between Zarda and Gul, and introducing specific tax	NBR	By incorporating in the Finance Act, 2021	June 2021
2.	Bringing tax return processing system under automation	NBR	With the help of VAT Online Project	December 2021
3.	Capacity building of the NBR	IRD, Ministry of Finance	Restructuring the NBR by function and type, providing trained manpower, technology and financial resources	June 2022
4.	Formalizing the SLT manufacturing business through financial inclusion	Ministry of Finance	By issuing Gazette Notification	June 2021
5.	Introducing banderole for monitoring	NBR	Incorporating in the Finance Act, 2021	June 2021
6.	Authorizing local government institutions for bringing SLT manufacturers under tax net	Ministry of Finance	By issuing Gazette Notification	June 2021
7.	Introducing track and tracing system of monitoring	Ministry of Finance and NBR	Allocating funds for introducing the system	December 2022
8.	No award for tobacco manufacturers	NBR	Administrative decision	June 2021

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ANNEXURE

ANNEX 1: Sample 88 Non-compliant SLT Manufactures in 8 Divisions

Annex 1.1: Factory address by division

Samp. ID	Division	District	Factory Address	Company Name
1	Dhaka	Manikganj	Notun Para, Ward No- 08, Union- Jitka, Horirampur, Manikganj	Shopon Product & Company
2	Dhaka	Narsingdi	Tekpara, Ward No- Belabo, Narsingdi	Tabu Chemical Company
3	Dhaka	Narsingdi	Mahmudabad, Ward No- 03, Raipur, Narsingdi	Sardar Chemical
4	Dhaka	Kishoreganj	Jogonathpur, Ward No- 05, Bhairab, Kishoreganj	Habibur Rahaman Chemical Company
5	Dhaka	Dhaka	House No- 49/7, Diabari, 09, Darus Salam, Dhaka	A.R.J.N Enterprise
6	Dhaka	Dhaka	House No- 355, Mir Hazaribug, Ward No-51, Jatrabari, Dhaka	Golapi Zarda
7	Dhaka	Kishoreganj	Uttorchor Pakhia, Ward No - 02, Jalalpur, Kotiadi, Kishoreganj	Sabuj Pati Zarda
8	Dhaka	Kishoreganj	Mardhompara, Ward No - 7, Shreenagor, Bhairab, Kishoreganj	Billal Chemical Company
9	Dhaka	Kishoreganj	House No-573, Road No-Titibari, Jaganathpur, Bhairab, Kishoreganj .	Dowal Zarda
10	Dhaka	Dhaka	Jatrabari, Dhaka	Khurshid Company Works
11	Dhaka	Narayanganj	Chorpara, Ward No: 05, Kanchon, Rupganj, Narayanganj	Kalam Camical Works
12	Dhaka	Manikganj	Tora Bazar, Sadar Thana, Manikganj	Riazul Traders
13	Dhaka	Manikganj	Tora Bazar, Manikganj Sadar, Manikganj	Habiber Shahazadi Zarda Chemical Works
14	Dhaka	Manikganj	Bongkhuri, Manikganj Sadar, Manikganj	Lucky Zarda
15	Dhaka	Narayanganj	House No -177, Road No -Sadar Thana -2, Chorpara, Kanchon, Rupganj, Narayanganj	Suruj Chemical Works
16	Chattogram	Chattogram	House- Char Matha, Road- Segunbagan, Segunbagecha, Chattogram, Khulshi, Chattogram	Aflatun Chemical
17	Chattogram	Chattogram	House- Karnofuli, Ward-8, Karnophuli, Chattogram	Royal Chemical Works
18	Chattogram	Feni	Upazila- Dagonbhuiyan, Feni	Sifat Chemical
19	Chattogram	Chattogram	Ward-2, Balukhali, Chattogram	Aziz Chemical
20	Chattogram	Chattogram	House- 4/5, Road- Mother Bari, Ward- 33, Karnophuli Kadamtoli, Chattogram Sadar, Chattogram	Shova Chemical
21	Chattogram	Chandpur	Ward-2, Chandanpur, Chandpur	M. Jamal Chemical
22	Chattogram	Chandpur	Ward-4, Chandanpur, Chandpur	Surma Chemical
23	Chattogram	Cumilla	Area-Homna, Ward No- 1, Homna, Upazila Homna, Cumilla	Bulbul Chemical

Samp. ID	Division	District	Factory Address	Company Name
24	Chattogram	Cumilla	House- Bakhrabud, Ward- 33, Ramchandrapur, Cumilla	Smriti Chemical
25	Chattogram	Cumilla	Gouripur, Daudkandi, Cumilla	Janani Chemical Works
26	Chattogram	Cumilla	Deberdar, Cumilla	Rabiul Chemical Company
27	Khulna	Khulna	House-06/04, Road-Hazi Bari, Ward- 19, Goborchaka, Khulna	Moza Pan Moshla
28	Khulna	Khulna	House-50/6, Road-Hazi Bar Lane, Ward- 19, Goborchaka, Khulna	Rumi Chemical Works
29	Khulna	Khulna	Rayer Mohal, Rayer Mohal Pachempara, Ward- 14, Khulna	Khulna Zarda Products
30	Khulna	Jashore	Muroli, Tara Masjid-er Samna, Ward No- 2, Muroli, Sadar, Jashore	Arman Zarda Factory
31	Khulna	Jashore	Road No- Vaturia Road, Chasra Colonipara, Ward No- 07, Chasra, Sadar, Jashore	Robi Zarda Factory
32	Khulna	Kushtia	House-9, Road-Raju Ahamed, Kort para, Ward No-4, Kushtia Sadar, Kushtia.	Masum Chemical
33	Khulna	Kushtia	House-23, Road-B. N Pual Lene, Dutta Para, Kushtia Sadar, Kushtia.	Thakur Products
34	Khulna	Kushtia	Road No- Monghol Bariya, Word No - 16, Kushtia Sadar, Kushtia	Rashid Chemical
35	Rajshahi	Natore	Mhalla -Pali dhah, Ward- No. 7, Gouripur, Lalpur, Natore	Hossen Zarda Factory
36	Rajshahi	Sirajganj	Road - Raiganj Road, Mhalla - Butuan, Ward- No. 01, Dhangora, Raiganj, Sirajganj	Nasir & Chemical
37	Rajshahi	Sirajganj	Mahlla -Amdanga, Ward - 09, Hatikumrul, Salonga, Sirajganj	M/s AshokpuriZarda
38	Rajshahi	Chapainawabganj	Mhalla -Goalpara Road, Ward -No. 8, Chapainawabganj Sadar, Chapainawabganj	Bashir & Company
39	Rajshahi	Chapainawabganj	Mhalla - Huzrapur, Ward -No. 2, Chapainawabganj Sadar, Chapainawabganj	Shachin & Sons
40	Rajshahi	Pabna	Mhalla: Jhaudia, sara, Ishwardi, Ishwardi, Pabna	Rana Chemical Works
41	Rajshahi	Rajshahi	Mhalla -Binod Nagar, Ward -No. 2, Rajshahi Sadar, Rajshahi	S. A. Z. Company
42	Rajshahi	Rajshahi	Mhalla: Chotobangram, Ward: No. 6, Rajshahi Sadar, Rajshahi	Sapan Chemical Company
43	Rajshahi	Bogura	Mhalla - Namazgarh, Ward -No. 01, Bogura Sadar, Bogura	S Alam Zarda Factory
44	Rajshahi	Sirajganj	Soyadhan Gora, Ward No: 06, Sirajganj Sadar, Sirajganj	Habib Zarda Factory
45	Rajshahi	Sirajganj	Charmalsha para Ward No. 7, Sirajganj Sadar, Sirajganj	Nazrul Zarda Factory
46	Rajshahi	Sirajganj	Kanda Para, Sirajganj Sador, Sirajgnaj	Kawas Chemical Works
47	Rajshahi	Sirajganj	Soyadhan Gora, Ward No: 01, Sirajganj Sadar, Sirajganj	Habib Camical Works
48	Mymensingh	Mymensingh	Jadab Laheree Road, Ward No. 09, Mymensing Sadar, Mymensingh	Amir & Company Nahid Parformari Works
49	Mymensingh	Mymensingh	Chukaitala Baro Bari, Ward No. 28, Mymensingh Sadar, Mymensingh	Hero Zardar Factory

Samp. ID	Division	District	Factory Address	Company Name
50	Mymensingh	Mymensingh	Romesh Sen Road, Ward No. 09 Mymensingh Sadar, Mymensingh	Rifat Zardar Factory
51	Mymensingh	Mymensingh	1711 Swadeshi Bazar, Ward No. 09, Mymensingh Sadar, Mymensingh	Mariya Chemical
52	Mymensingh	Mymensingh	Swadeshi Bazar, Ward No. 08 Mymensingh Sadar, Mymensingh	A.K Pal Product
53	Mymensingh	Mymensingh	Atul Chakraborty Road, Mymensingh Sadar, Mymensingh	Bachchu Chemical
54	Mymensingh	Mymensingh	Golpukur par, Ward No. 07 Mymensingh Sadar, Mymensingh	Nur Misty Pan Masala Fatory
55	Mymensingh	Mymensingh	Char Para Kofi khet, Ward: 15 Mymensingh Sadar, Mymensingh	Amir & Company
56	Mymensingh	Mymensingh	Shibbari, Road No. 17 Ward: 105, AB Guha Road Mymensingh Sadar, Mymensingh	Amir Gura Dilip Zarda Factory
57	Mymensingh	Netrokona	House No. Satpai Netrokona Sadar, Netrokona	VaiVai Zarda Company
58	Mymensingh	Mymensingh	House No. Swadeshi Bazar, Ward No. 09 Mymensingh Sadar, Mymensingh	Al Nur Tobacco Company
59	Mymensingh	Netrokona	House No. Court Para Netrokona Sadar, Netrokona	Bijoy Chemical
60	Mymensingh	Mymensingh	Bara Para Bondherbari, Ward-14, Mymensingh Sadar, Mymensingh	Razzker Hero Company
61	Mymensingh	Sherpur	House No. Sherpur bazar Sherpur Sadar, Sherpur	Rashida Zardar Factory
62	Mymensingh	Mymensingh	Mhalla: Nayapara, Ward:15, Mymensingh Sadar, Mymensingh	Surovi Chemical Company
63	Mymensingh	Netrokona	Mahlla: Akhrar more, Netrokona Sadar, Netrokona	Sayem Zarda Factory
64	Mymensingh	Netrokona	Muktar Para, Netrokona Sadar, Netrokona	Nuruddin Fakir Chemical Company
65	Mymensingh	Jalalpur	Pachrastar More, Jamalpur Sadar, Jamalpur	Sardar Zardar Factory
66	Rangpur	Lalmonirhat	Nabinagar, Ward- 2, Lalmonirhat, Lalmonirhat	Sohel Zarda Factory
67	Rangpur	Lalmonirhat	Kutamara, Ward - 1, Lalmonirhat	A Kalem Zarda Factory
68	Rangpur	Lalmonirhat	BDR Road, BDR Gate, Ward- 4, Sadar, Lalmonirhat	Gias Zarda Factory
69	Rangpur	Rangpur	Village - Vitorkuti, Ward-2, Union- Sarai, Upzila- Kaunia, Rangpur	Azizpuri, Happypuri
70	Rangpur	Rangpur	Mhalla - Kasaitari Union- Haragach, Rangpur	Rafiquer Monipuri Zarda
71	Rangpur	Rangpur	Mhalla - Habu-pachmatha, Ward - 8, Union- Gojghanta Upa Zila –Gangachara, Rangpur	J.M. Chemical Company
72	Rangpur	Gaibandha	Mhalla -Bridge Road, Ward No. 01, Union - Gaibandha, Upazila–Gaibandha, Gaibandha	M/S Maya Zarda Factory
73	Rangpur	Nilphamari	Mhalla - Shahapara, Ward No. 08, Union – Choraikhola, Nilphamari	Mozaharul Chemical
74	Rangpur	Rangpur	Kubaru, Ward No -06, Rangpur, Mohanagor, Sadar, Rangpur	Mondol Zarda
75	Rangpur	Rangpur	Kubaru College Para, Ward No - 06, Mohanagor Rangpur Sadar, Rangpur	Kusumer Monipuri Zarda

Samp. ID	Division	District	Factory Address	Company Name
76	Rangpur	Rangpur	Bahadur Shing, Ward No- 06, Mohanagor Rangpur Sadar, Rangpur	Abdul Salam Zarda Company
77	Sylhet	Sylhet	House -Vobish Bhaban, Mhalla- Shibbari, Pita Para, Ward -No. 27, Dakshin Surma, Sylhet	Shopnopuri Zarda Company
78	Sylhet	Sylhet	Mhalla -Kalighat, Ward- No. 14, Sylhet Sadar, Sylhet	Ma Chemical Company
79	Sylhet	Sylhet	Mhalla -Hacker Market, Bandar Bazar, Ward No. 14, Sylhet Sadar, Sylhet	Sylhet Zarda Company
80	Barishal	Patuakhali	Edrakpur Para, Ward No-1, Union – Lohafira Boro Bari, Patuakhali Sadar, Patuakhali	Talukdar Chemical Works
81	Barishal	Patuakhali	Titas Cenama Hall Moar, Ward-7, Patuakhali Sadar, Patuakhali	M/s Depto Shikkha Chemical Works
82	Khulna	Khulna	Deban Babu Road, Fareghat, Khulna.	Raju Gul
83	Rajshahi	Bogura	Mhalla -Puran Bogura, Ward No. 15, Bogura Sadar, Bogura	M/S Samrat Zarda & Bagh Marka Mokbul Gul Factory
84	Rajshahi	Sirajganj	Road No - Dattobari, Ward No - 08, Sirajganj Sadar, Sirajganj	M/S kamrul& Company
85	Rangpur	Lalmonirhat	Dhumer Kuti, Ward-1, Sarai Union, Kauniya, Lalmonirhat	SuroviTaric
86	Rangpur	Lalmonirhat	Mohishkhucha, Ward- 4, Union-Mohishkhucha, Lalmonirhat	Badsha Gul
87	Rangpur	Lalmonirhat	Ward-3, Union- Polashi, Aditomari, Lalmomirhat	2 ChobiTipu Sultan Gul
88	Rangpur	Rangpur	Dhumer Kuti, Porshim Para, Ward No-09, Dhumer Kuti, Kawnia, Rangpur	Md. Mukul

Annex 1.2: Owners of manufacturers and types of SLT products produced

Samp. ID	Number of Owners	Owners	SLT Product Type	# of Zarda & Gul Brands
1	1	Shopon Gush	Zarda	1
2	1	Tabu Mia	Zarda	1
3	1	Md. Bached Mia	Zarda	1
4	1	Habibur Rahaman	Zarda	1
5	1	Md. Sanaulla	Zarda	2
6	1	Belayet Hossen	Zarda	2
7	1	Abdur Rashid	Zarda	1
8	1	Md. Billal Mia	Zarda	1
9	1	Late Md. Morshed Mia	Zarda	1
10	1	Azimuddin	Zarda	1
11	1	Md. Kalam	Zarda	1
12	1	Samsul Hoque	Zarda	1
13	1	Habibur Rahaman	Zarda	1
14	1	Shofiqul Islam	Zarda	2
15	1	Raza Bahadur	Zarda	1
16	1	Ashraf	Zarda	1

Samp. ID	Number of Owners	Owners	SLT Product Type	# of Zarda & Gul Brands
17	1	Tamiz Uddin	Zarda	1
18	1	Md. Ibrahim	Zarda	1
19	1	Md. Azizul Hoque	Zarda	1
20	1	Md. Ismail	Zarda	1
21	1	Md. Jamal Uddin	Zarda	1
22	1	Md. Soleman	Zarda	1
23	1	Bulbul Ahmed	Zarda	1
24	1	Samir Saha	Zarda	1
25	1	Md. Shahin	Zarda	1
26	1	Md. Rabiul	Zarda	1
27	1	Md. Habibur Rahman Tutul	Zarda	1
28	1	Md. Jahangir Hossine	Zarda	1
29	1	Saiful Islam	Zarda	2
30	1	Md. Rezaul Hqu	Zarda	2
31	1	Md. Robiul Islam	Zarda	4
32	1	Ms. Salina Masum	Zarda	1
33	1	Romesh Thakur	Zarda	5
34	1	Md. Abdur Rashid	Zarda	1
35	2	Md. Rabiul Islam, Md. Hossen Ali	Zarda	2
36	1	Md. Nasir Uddin	Zarda	1
37	1	Basantokumar Adhikari	Zarda	1
38	1	Md. Bashir Uddin	Zarda	1
39	1	Munni Lal Thakur	Zarda	2
40	1	Md. Masud Rana	Zarda	1
41	1	Sree Manoranjan Kumar Adhikari	Zarda	1
42	1	SatyabrataSaha	Zarda	1
43	1	S Alam	Zarda	1
44	1	Md. Habib	Zarda	1
45	1	Md. Nazrul Islam	Zarda	1
46	1	Md. Kawas	Zarda	2
47	1	Milon Islam	Zarda	1
48	1	Md. Amir Hossen	Zarda	3
49	1	Md. Momen Hossen	Zarda	4
50	1	Monowar Hossain	Zarda	3
51	1	Rifat Al Nur	Zarda	3
52	1	Joydev Pal	Zarda	2
53	1	Saruwar Jahan Bachchu	Zarda	2
54	1	Nur Hossen	Zarda	3
55	1	Nahid Hasan	Zarda	5
56	1	Amir Hossen	Zarda	3
57	1	Dulal Mia	Zarda	3
58	1	Al Nur Hossen	Zarda	3
59	1	Bijoy Kumar	Zarda	2
60	1	Md. Razzak Mia	Zarda	3
61	1	Rashed Hasan	Zarda	2
62	1	Saddam Hossen	Zarda	1
63	1	Syed Hasan	Zarda	2
64	1	Nuruddin Fakir	Zarda	3
65	1	Sohag	Zarda	1
66	1	Md. Vola	Zarda	1

Samp. ID	Number of Owners	Owners	SLT Product Type	# of Zarda & Gul Brands
67	1	Md. Abul Kalem	Zarda	1
68	1	Md. Gias Uddin	Zarda	1
69	1	Md. Jamil	Zarda	2
70	1	Md. Rafiqul Islam	Zarda	1
71	1	Md. Masum Mia	Zarda	1
72	1	Md. Shahazahan Mia	Zarda	1
73	1	Md. Mazaharul Islam	Zarda	2
74	1	Md. Abdul Kaium	Zarda	1
75	1	Md. Babor Ali Babu	Zarda	1
76	1	Md. Abdul Salam	Zarda	1
77	1	Dilip Babu	Zarda	1
78	1	Ali Hossen Sarkar	Zarda	3
79	1	Shah Alam	Zarda	2
80	2	Md. Mozammal Hoque, Md. Rubal Talukdar	Zarda	1
81	2	Md. Rubal Talukdar, GaziFakruddin	Zarda	1
82	1	Md. Sajid	Gul	1
83	1	Al haj Md. Shajahan Ali Somrat	Gul	1
84	1	Monirul Huda	Gul	1
85	1	Md. Sofikul Islam Bosunia	Gul	1
86	1	Alhaz Rohomat Ali	Gul	1
87	1	Md. Aslam	Gul	1
88	1	Md. Mukul	Gul	1

ANNEX 2: Lists of Tabinaj Research Investigators

SL.No	Division	District	Name	Organizations, Name
1	Dhaka	Dhaka	Mahmuda Khatun	Century Social Welfare Organization
2	Chattogram	Chattogram	Sayra Begum	Sabujer Jatra
3	Khulna	Khulna	Rabeya Sultana (Polly)	Nice Foundation
4	Rajshahi	Sirajganj	HusnearaJoli	Programme for Women Development
5	Barishal	Barishal	Kaosar Parveen	Barisal Mahila Kalyan Sangstha
6	Sylhet	Sylhet	Helena Begum	Tilla para Paribar Unnayon Sangstha
7	Mymensing	Mymensing	Muslima Akter Marjina	Prodip Mahila Unnayon Sangstha
8	Rangpur	Rangpur	Firoza Begum	Paribarik Aye Unnayon Mohila Sangstha

ANNEX 3: List of Key Informants

Sl. No	Categor ies	KII Participants
1	Field level NBR high officials	Additional Commissioner (VAT)
2		Deputy Commissioner (VAT)
3		Commissioner (VAT)
4		Commissioner (VAT)
5		Commissioner (VAT)
6		Commissioner (VAT)
7		Commissioner (Customs)
8		Commissioner (VAT)
9		Commissioner (Customs House)
10		Commissioner (VAT)
11		Commissioner (Customs VAT)
12	NBR Headquarters	VAT Member (VAT Policy)
13		VAT Member
14	Tax Lawyer (Former member (VAT) NBR	Former Member (VAT Policy), NBR & Currently Tax Lawyer
15	Member of Parliament	Member of Parliament, Bangladesh

ANNEX 4: 483 Comprehensive List of SLT Manufacturers (483) – Based on UBINIG & TCRC Survey

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
1	Anur Zarda Factory	Anur Redleaf Zarda	Mymensingh	Mymensingh
2	Apu Zarrda Factory	Apur Vezapati Zarda 105	Mymensingh, Bangladesh	Mymensingh
		Apur Zarda	Mymensingh Bangladesh	Mymensingh
3	Odhakari Zarda Factory	Ashokpuri Zarda	Mymensingh, Bangladesh	Mymensingh
4	Odhakari Zarda Factory, Anukul & Brother's	Ashokpuri Zarda (Packet)	Alamdanga, Sirajganj	Sirajganj
5	Original Kundu Zarda Company	Kundu Zarda	Sirajganj	Rajshahi
6	Aklima Chemical Co.	Chandpuri Zarda	Dhaka, Bangladesh	Dhaka
7	Akij Zarda Factory	AkijVezapati Zarda	Manikganj	Manikganj
		Akij Zarda Vezapati	Golora, Manikganj	Manikganj
		Akij Zarda 22	Golora, Manikganj	Manikganj
		Akij Zarda 23	Golora, Manikganj	Manikganj
			Golora, Manikganj	Manikganj
		Akij Zarda 33	Golora, Manikganj	Manikganj
		AkijZarda 44	Golora, Manikganj	Manikganj
		Akij Zarda 88	Golora, Manikganj	Manikganj
		Akij Zarda 99	Golora, Manikganj	Manikganj
		Veza Pati 33	Manikganj	Manikganj
8	Akij Zarda Factory	Veza Pati 33	Kushtia	Kushtia
9	Akij Zarda Factory	Shahazada Special Veza Pati	Golora, Manikganj	Manikganj
10	Akij Zarda Factory	Akij Zarda 22	Golora, Manikganj	Manikganj
		Akij Zarda Special Pati 99	Golora, Manikganj	Manikganj
		Akij Zarda 99	Golora, Manikganj	Manikganj
11	Azad Zarda Factory	Krishna Gopal Jafrani Pati Zarda	Ishwardi	Ishwardi
12	Aziz Chemical	Aziz Pan Porag	Sylhet, Bangladesh	Sylhet
13	Aziz Chemical works	Aziz Pan Porag	Sylhet, Bangladesh	Sylhet
14	Aziz Chemical Co.	Aziz Pan Porag (Mishti Pan Masla)	Sylhet, Bangladesh	Sylhet
15	Aflatoon Chemical Co.	Soudia Redleaf Zarda	Segun Bagan, Pahartoli, College Road, Khulshi	Chattogram

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
	Aflatoon Chemical Co.	Soudia Zarda	Segun Bagan, Pahartoli, College Road, Khulshi, Chattogram	Chattogram
	Aflatoon Chemical Co.	Sayedpuri Zarda	Chattogram	Chattogram
16	Amzad Zarda Co.	Amzad Elachi Zarda	Rajshahi	Rajshahi
17	M/s. Amzad & Co.	AmzadPatiZarda	Chattogram, Bangladesh	Chattogram
18	Amin Zarda Factory	Amin Suravi Zarda	Khulna, Bangladesh	Khulna
		Amin Special Pan Porag	Shiromoni Khulna, Bangladesh	Khulna
19	Amin Tobacco Co.	Amin Kundu Zard (packet)	Mymensingh	Mymensingh
20	Amir Zarda Factory	Sajib Special Zarda	Dhaka, Bangladesh	Dhaka
		Shahi ShuknaZarda	Dhaka, Bangladesh	Dhaka
21	Amir & Co. Pro. Nahid Perfumery Works	Amir guradelip Zarda 65 (Nurane Delip Zarda) No. 532	Shipa Nagari Mashkanda, Mymensingh	Mymensingh
22	Amir & Co. Bacchu Chemical	Amin Teer PatiZarda	Mymensingh	Mymensingh
23	Arabi Chemical	Tiger Nine PatiZarda	Dhaka, Bangladesh	Dhaka
24	Arman Zarda Company	M. Lemon VezaPati	Jashore, Bangladesh	Jashore
25	Arman Zarda Company	Arman Mixture Zarda	Jashore, Bangladesh	Jashore
		Guru JafraniPati Zarda 66	Jashore, Bangladesh	Jashore
		Mixture Zarda	Jashore, Bangladesh	Jashore
		Mohanpuri Zarda	Jashore, Bangladesh	Jashore
		Shivodata Tobacco	Jashore, Bangladesh	Jashore
		Suravi 55	Jashore, Bangladesh	Jashore
		Lal Baba KeshoriZarda No. 20	Jashore, Bangladesh	Jashore
26	Al-Amin	Al Amin Mashla (Pan Mashla)	Samagree, Jashore, Bangladesh	Jashore
27	Al-Amin Co.	Gopal 432	High Court more, Jashore	Jashore
28	Al-Amin Chemical Works	Al Amin Moti Zarda	Dhaka, Bangladesh	Dhaka
		Moti Special Zarda	Dhaka, Bangladesh	Dhaka
		Mayapuri Zarda (packet)	Dhaka, Bangladesh	Dhaka
29	Al-Amin Zarda Factory	Al Amin National Pati Zarda	Jashore, Bangladesh	Jashore
		Kabir Zarda	Jashore, Bangladesh	Jashore
		Kundu Zarda Asian	Jashore, Bangladesh	Jashore
		Kundu Zarda	Jashore, Bangladesh	Jashore
		Guru Jafrani Zarda 132	Jashore, Bangladesh	Jashore

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Gopal 432	Jashore, Bangladesh	Jashore
		Gopal 600	Jashore, Bangladesh	Jashore
		National Pati Zarda	Jashore, Bangladesh	Jashore
		New Deluxe Kundu Zarda	Jashore, Bangladesh	Jashore
		Moti Zarda	Jashore, Bangladesh	Jashore
		Madhupur Zarda	Jashore, Bangladesh	Jashore
		Monipuri Zarda	Jashore, Bangladesh	Jashore
		Multi Khoine Zarda	Jashore, Bangladesh	Jashore
		Multi National Pati Zarda	Jashore	Jashore
		Marchar Churuj Zarda	Jashore, Bangladesh	Jashore
		Mosaru Pati Zarda	Jashore	Jashore
		Raton Vezapati Zarda	Jashore, Bangladesh	Jashore
		Raton Pati Zarda	Jashore, Bangladesh	Jashore
		Redleaf Zarda	Jashore, Bangladesh	Jashore
		Lal Baba Keshori Zarda	Jashore, Bangladesh	Jashore
		Laxmi Special Zarda	Jashore, Bangladesh	Jashore
		Sajib Shova Zarda	Jashore, Bangladesh	Jashore
		Sagor Pati Zarda	Jashore, Bangladesh	Jashore
		Sagor Moti Zarda	Jashore, Bangladesh	Jashore
		Sagor Moti Special Zarda	Jashore, Bangladesh	Jashore
		Suravi 55	Jashore, Bangladesh	Jashore
		Hiro Mixture Zarda	Jashore, Bangladesh	Jashore
		Hena Mixture Zarda	Jashore, Bangladesh	Jashore
30	Al Amin Zarda Factory	Sajib Special Zarda	Dhaka, Bangladesh	Dhaka
		Mayapuri Zarda (packet)	Dhaka, Bangladesh	Dhaka
		Shova Zarda	Dhaka, Bangladesh	Dhaka
31	Asad Chemical Co.	Asad Gazipuri Zarda	Ishwardi, Bangladesh	Ishwardi
		Veza Kundu Zarda	Ishwardi, Bangladesh	Ishwardi
32	Asad Zarda Co.	Krishna Gopal Zarda	Ishwardi	Ishwardi
		Krishna Gopal Jafrani Zarda 160	Ishwardi	Ishwardi
		Krishna Gopal Pati Zarda 160	Ishwardi	Ishwardi
		Veza Pati Zarda	Ishwardi	Ishwardi
33	Asad Zarda Factory	Asad Special Veza Pati	Ishwardi	Ishwardi
		Asader Shova Zarda	Ishwardi, Bangladesh	Ishwardi
		Asader Hasanpuri Zarda	Ishwardi, Bangladesh	Ishwardi
		Kanpur Zarda	Ishwardi, Bangladesh	Ishwardi

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Krishan Gopal Zarda	Ishwardi	Ishwardi
		Krishan Gopal Zarda	Ishwardi	Ishwardi
		Gopal Zarda 133	Ishwardi	Ishwardi
		Chaman Bahaar Zarda	Ishwardi	Ishwardi
		Pan Darber Famous Pati Zarda	Ishwardi, Bangladesh	Ishwardi
		Veza Pati Zarda	Ishwardi	Ishwardi
		Veza Pati 33	Ishwardi	Ishwardi
		Suravi Zarda 55	Ishwardi	Ishwardi
		Lal Baba Keshori Zarda	Ishwardi	Ishwardi
		Hasanpuri Zarda	Ishwardi	Ishwardi
34	Asad Zarda Factory	Gopal Zarda 132 No. Zarda	Dhaka, Bangladesh	Dhaka
35	Yusuf Chemical & Co	Yusuf Shova Zarda	Chaar Pathargata, Karnaphuli, Chattogram	Chattogram
		Five Star Vezapati Zarda	Chaar Pathargata, Karnaphuli, Chattogram	Chattogram
36	Yusuf Chemical Works & Co.	Five Star Zarda	Chaar Pathargata, Karnaphuli, Chattogram	Chattogram
		Five Star Veza Pati Zarda	Chaar Pathargata, Karnaphuli, Chattogram	Chattogram
37	Yusuf Chemical Works	Yusuf Shova Zarda	Chattogram	Chattogram
		Jamunapuri Zarda	Chattogram	Chattogram
		Shahadatpuri Zarda	Chattogram	Chattogram
38	Iqbal Zarda Factory	Naher Shova Zarda	Dhaka, Bangladesh	Dhaka
		Madina Pati	Dhaka, Bangladesh	Dhaka
39	Ezma Zarda Factory	Ezma Jafran Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Dealer Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Dealer Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Deluxe Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Natun Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Plus Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Ezma Barmis Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Veza Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Veza Pati Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Shova Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Shova Zarda 01 No.	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Shova Zarda 02 No.	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Sokhi Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Hena Pati Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
40	Ezma Zarda Factory	Nurani Jafran Zarda	Bheramara, Kushtia	Kushtia
		Hena Pati Zarda	Bheramara, Kushtia	Kushtia
41	Ezma Manju Zarda Factory	1 No. Ezma Shova Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
42	Ezma Manju Zarda Factory	Ezma Jafran Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		Ezma Shova Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
		1 No. Ezma Shova Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
43	Ezma Shova Zarda Co	Shova Zarda	Hasem Road, Matuail, Demra, Dhaka	Dhaka
44	Ezma Hena Pati Zarda Factory	Ezma Hena Pati Zarda	Bogura, Bangladesh	Bogura
45	Ezma Zarda Factory	Ema Zarda	Hasem Road, Demra, Dhaka	Dhaka
46	Yasin Chemical Works	Jonaki Shahazadi Zarda	Dhaka	Dhaka
47	Yaman Khan Chemical Works	Kamini Zarda	Dhaka, Bangladesh	Dhaka
48	Ujjal Chemical Works	Dhaka Zarda	Barguna, Bangladesh	Barguna

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
49	A.M.A. Salam & Sons	Special Hemal Pati Zarda	Chapainawabganj, Rajshahi	Chapainawabganj
50	A.S. Zed	Amzad Shova Zarda	Rajshahi	Rajshahi
		Amzad Suravi Zarda	Rajshahi, Bangladesh	Rajshahi
51	A. K. Pal Produces	Sucheemoni Pati Zarda	Mymensingh	Mymensingh
		Sawnapuri Zarda	Mymensingh	Mymensingh
52	A. Tobacco Products	Gopal Tobacco 92	Sirajganj	Sirajganj
53	F. Rahman Chemical	F. Rahman Vezapata (Adi)	22, Joginagar lane, Dhaka	Dhaka
54	F.C. Works	Ratna Band Zarda	124, Road, Khulna Bangladesh	Khulna
		Joyful Redleaf Zarda	Dhaka, Bangladesh	Dhaka
55	A Kader Zarda Factory	Joyful BawaZarda	Hazi Ismail Road Khulna	Khulna
56	A Kashem Zarda Factory	Monipuri Zarda	Lalmonirhat, Bangladesh	Lalmonirhat
57	A. Mannan Chemical Works	Yasin Zarda	Chandpur	Chandpur
58	A. Mannan Chemical Works	Monpuri Zarda	Dhaka, Bangladesh	Dhaka
		A Mannan Veza Pati Zarda	Dhaka	Dhaka
		Monipuri Zarda	Dhaka, Bangladesh	Dhaka
		Mannan Musukee Kimam Zarda	Dhaka	Dhaka
		Mannan Pati Zarda	Dhaka, Bangladesh	Dhaka
59	A. Razzaker Hero Zarda Factory	A Razzaker Hero Tamburi Keshori Zarda	Mymensingh	Mymensingh
		A Razzaker Hero Tamburi Special Keshori Zarda	Mymensingh	Mymensingh
60	N. K. Chemical	Jafrani 96 Zarda	Barishal, Bangladesh	Barisahal
61	N. S. Chemical Works	Zakir Zarda	Allardrga, Kushtia, Bangladesh	Kushtia
62	M Amzad & Co.	Suravi 55	Rajshahi, Bangladesh	Rajshahi
		Amzad Suravi	Rajshahi, Bangladesh	Rajshahi
63	M. A. Monir Zarda Factory	Monpuri Zarda	Lalmonirhat, Bangladesh	Lalmonirhat
64	M.A. Salman & Sons	Salman Pati Zarda	Chapainawabganj, Bangladesh	Chapainawabganj
65	M. S. Chemical	Tuhin Nayeem Pati Zarda	Nilphamari, Bangladesh	Nilphamari
		Tuhin Shova Zarda	Nilphamari, Bangladesh	Nilphamari
66	M. Jamal Chemical	Nice Hakimpuri	Chandpur, Bangladesh	Chandpur
67	M. Nuruddin Zarda Factory	Baw Zarda	Dhaka, Bangladesh	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
68	M. Nuruddin Mehenaj Chemical & Khair Zarda Factory	Baw Shahazadi Zarda	Dhaka, Bangladesh	Dhaka
69	M. Feroj Khan & Brother's Zarda Factory	555 No. Minar Zarda	Gaibhanda	Gaibhanda
		1 No. Manikveza Pati Zarda	Gaibhanda	Gaibhanda
70	A M. Sardar Zarda Factory	Pan Shahi Zarda	Jamalpur, Bangladesh	Jamalpur
71	M. Sardar Zarda Factory	Dil Mohini Dilip Zarda	Station Road, Jamalpur, Bangladesh	Jamalpur
72	L. Rahman & Co.	Noman Zarda	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Nurani Belal Zarda	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Noman Nurani Zarda	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Noman Pata Zarda	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Noman Pata Zarda 008	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Noman Pati Zarda 006	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Noman Pati Zarda 007	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Redleaf Zarda 007	Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Noman Redleaf Zarda 008	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Noman Shahazadi Shukna Zarda	351, Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
73	Asian Chemical Works	Zarda Atulanyo	Bheramara, Kushtia	Kushtia
		Sawpnapuri Zarda	Bheramara, Kushtia	Kushtia
74	AC Product	Saayma Zarda	Mymensingh, Bangladesh	Mymensingh
75	S. A. Z	Amzad Zarda Suravi	Rajshahi	Rajshahi
76	S. A. Z Co.	Amzad Suravi Zarda	Rajshahi	Rajshahi
77	S. S. Z	Amzad Suravi Zarda	Rajshahi	Rajshahi
78	S. F. Product	Shebok Zarda Sadaergura	Habiganj, Bangladesh	Habiganj
79	S. Z. Tobacco	Amzad 120 Zarda	Rajshahi	Rajshahi
80	S. Z. Factory	Amzad Zarda 121	Rajshahi	Rajshahi
81	S. Biswas Chemical	Diamond Pati Zarda	Allardrga, Kushtia, Bangladesh	Kushtia
82	Warda Chemical Co	Warda Zarda	Dhaka, Bangladesh	Dhaka
83	Kausturi Zarda Factory	Moti Special Zarda	Tangail	Tangail

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Amul Keshori Misti Zarda	Tangail	Tangail
84	Kawshar Product	Popy Shazadi Zarda	Narayanganj	Narayanganj
		Popy Shazadi Dry Zarda	Narayanganj	Narayanganj
85	Kaus Chemical Works	Golapi Pati Zarda	Dhaka	Dhaka
		Manik Zarda	Dhaka	Dhaka
		Manik Gold Vezapati Zarda	Dhaka, Bangladesh	Dhaka
		Millat Rangaputipati Zarda	Dhaka, Bangladesh	Dhaka
		1 No. Shantipuri Zarda	Dhaka, Bangladesh	Dhaka
		Hakimpuri	Dhaka, Bangladesh	Dhaka
		Hakimpuri (Atul Neem)	Dhaka, Bangladesh	Dhaka
86	Kabir Zarda Factory	Sabupuri Zarda	Dhaka	Dhaka
		Sab Shova Zarda	Dhaka	Dhaka
87	Kabir Chemical	Sohag Raton Pati Zarda (Packet)	B. Bariya, Dhaka, Bangladesh	Dhaka
88	Kaku Zarda Factory	Kaku Zarda	Dhaka, Bangladesh	Dhaka
89	Kazol Chemical Co.	Kazol Raton Pati Zarda	Dhaka, Bangladesh	Dhaka
90	Kazol Chemical Works	Pati Zarda	Dhaka, Bangladesh	Dhaka
91	Kamini Company	Hiro Panna Misti Zarda	Bogura, Bangladesh	Bogura
92	Kalam Zarda Factory	Padmapur Zarda	Bheramara, Kushtia	Kushtia
93	Kashem Zarda Factory	Kashem Sijan Zarda	Rangpur	Rangpur
94	Kanchon Zarda Factory	Kanchan Shuva Zarda	Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Kanchanpuri Zarda	Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
		Kanchan Pati Zarda	Mir Hazaribagh, Dhaka, Bangladesh	Dhaka
95	Kanti Sawpn Zarda Factory	Gurudev Zarda	Jhitka, Manikganj	Manikganj
96	Kundu Zarda Co. Al Amin Zarda Factory	Kundu Zarda	Shiromoni, Khulna, Bangladesh	Khulna
97	K M M Chemical Co.	Nahid Pati Zarda	Dhaka, Bangladesh	Dhaka
98	K S Prittash Chemical	Diamond Pati Zarda	Allardarga, Kushtia, Bangladesh	Kushtia
99	K S Bishwas Chemical	Bishwas Zarda	Allardarga, Kushtia, Bangladesh	Kushtia
		Bishwas Deluxe Zarda	Allardarga, Kushtia, Bangladesh	Kushtia
		Bishwas Pati Zarda	Allardarga, Kushtia	Kushtia
		Bishwas Redleaf Zarda	Allardarga, Kushtia	Kushtia
100	K S Bishwas Chemical	Bishwas Shova Zarda	Kushtia	Kushtia
101	K S Bishwas Zarda Factoty	Bishwas Pan Porag Misti Pan Mashla Zarda	Allardarga, Kushtia	Kushtia

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
102	K.V. Enterprise	Kabir Zarda Silver Zarda	Bheramara, Kushtia	Kushtia
103	Khalil Zarda Factory	Uday Puri Zarda	Jamalpur, Bangladesh	Jamalpur
104	Khair & Zarda Factory	Kasturi Zarda	Rangpur	Rangpur
		Kasturi National Misti Zarda	Rangpur	Rangpur
		Kasturi National Misti Zarda	Rangpur	Rangpur
		Sayed Misti Zarda Pan Porag (Packet)	Rangpur, Bangladesh	Rangpur
105	Khan Chemical Works	Kamini Zarda	D. P. Road, Jashore, Bangladesh	Jashore
106	Khorshed Chemical Co.	Nayem Pati Zarda	Dhaka, Bangladeh	Dhaka
		Nurani Shazadi Zarda	Rangpur	Rangpur
107	Goni Chemical Works	Goni Special Suravi Zarda 55	Bheramara, Kushtia	Kushtia
		Malamoti Zarda 100	Bheramara, Kushtia	Kushtia
		Suravi 55	Bheramara, Kushtia	Kushtia
		Suravi Special Pati 99	Bheramara, Kushtia	Kushtia
		Ratan Pati Zarda	Bheramara, Kushtia	Kushtia
108	Goni Chemical Company	Goni Ratan Pati Zarda 55	Kushtia	Kushtia
		Ratan Pati 11 Zarda	Kushtia	Kushtia
		Ratan Pati 111 Zarda	Kushtia	Kushtia
109	Gias Zarda Factory	Lal Baba Keshori Zarda	BDR Gate, Lalmonirhat	Lalmonirhat
110	Gias Zarda & Co.	Shafipuri Zarda	Sirajganj, Bangladesh	Sirajganj
111	Gopal Zarda Factory	Gopal 132	Kushtia	Kushtia
112	Gopal Zarda Factory	Gopal Tobacco 132	Bheramara, Kushtia	Kushtia
		Gopal 130	Bheramara, Kushtia	Kushtia
113	Golam Rasul Chemical Works	1 No. Hamidpuri Special Zarda	Sirajganj	Sirajganj
114	Chewing of Tobacco Industry	Jafrani Tufan Deluxe Zarda	Dhaka	Dhaka
115	Sattar Zarda Works	Sattarer Shahazadi Shukna Zarda	Uttar Badda, Dhaka	Dhaka
116	Schmear Chemical Co.	Jahangirer 1 No. Chandpuri Shah Ali Zarda	Dhaka, Bangladesh	Dhaka
117	Schmear Chemical Co.	Sohag Hakimpuri	Dhaka, Bangladesh	Dhaka
118	Janani Chemical Works	Shahin Shahzadi Zarda	Daudkandi, Cumilla	Cumilla
119	Jalil Chemical	Hasempuri Zarda	Kamarpara, Bogura	Bogura
120	Jalil Chemical Works	Hasempuri Zarda	B-Block, Kamarpara, Bogura, Bangladesh	Bogura

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
121	Jasim Chemical Works	Baba Hasan Shah Jasimer Shahzadi Zarda	Dhaka	Dhaka
		Jasimer Shahzadi Zarda	Narayanganj, Bangladesh	Narayanganj
122	Jamal & Company	Jamal Ratan Pati Zarda (Packet)	Dhaka, Bangladesh	Dhaka
123	Zakir Zarda Factory	Zakir Gold Zarda	Dhaka, Bangladesh	Dhaka
124	Zakir Zarda Factory	Zakir Zarda	Bheramara, Kushtia, Head Office- Dhaka, Bangladesh	Bheramara, Kushtia
		Zakir Gold Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Zakir National Pati	Bheramara, Kushtia	Bheramara, Kushtia
		Zakir shova Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Zakir Pati Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		1 No. Special Zakir Pati Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Zakir Pati Suravi Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		National Pati Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		National Pati Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		1 No. Dheren Pati Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		1 No. National Pati Zarda	Mohammadpur, Bheramara, Kushtia	Bheramara, Kushtia
		Nurani Bangla Brand Pati Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Padmapur Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Pan Porag Misti Pan Mashla	Bheramara, Kushtia	Bheramara, Kushtia
		555 No. Minar Zarda (Packet)	Bheramara, Kushtia	Bheramara, Kushtia
		1 No. Hamidpuri Special Zarda	Bheramara, Kushtia	Bheramara, Kushtia
125	Zakir Zarda Factory	Zakir Special Zarda	Satbaniya, Kushtia	Bheramara, Kushtia
126	Zakir Zarda Factory	Noor Zarda	Bheramara, Kushtia	Bheramara
127	Zakir Zarda Factory	Zakir Zarda (Packet)	Golora, Manikganj	Manikganj
128	Zakir Zarda Factory	National Zarda	Bheramara, Kushtia	Bheramara, Kushtia
129	Jannat Chemical	Hakimpuri (Pati Zarda)	Dhaka, Bangladesh	Dhaka
130	Jarin Zarda Factory	Sohag Zarda	33/1, Siddque Bazar, Dhaka	Dhaka
		Rana Zarda	33/1, Siddique Bazar, Dhaka	Dhaka
131	Jarin Taki Zarda Factory	Sohag Zarda	33/1, Siddique Bazar, Dhaka	Dhaka
		Taki Sohag Zarda	33/1, Siddique Bazar, Dhaka	Dhaka
		Tufan Royal Jafrani Zarda	33/1, Siddique Bazar, Dhaka	Dhaka
132	Jahangir Chemical Works	Gopal Green Zarda	Dhaka, Bangladesh	Dhaka
		Gonesh Mati Zarda (Deluxe)	Dhaka, Bangladesh	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Chaman Bahaar	Dhaka, Bangladesh	Dhaka
		Joypur Zarda	Dhaka, Bangladesh	Dhaka
		Joypurpati Zarda	Dhaka, Bangladesh	Dhaka
		Baba 120 Zarda	Dhaka, Bangladesh	Dhaka
		Rose Powder Chamon Baher Zarda	Dhaka, Bangladesh	Dhaka
		Lal Baba Keshori Zarda 20	Dhaka, Bangladesh	Dhaka
133	Jahangir Chemical Works	Jahangirpuri Zarda	R N Road Jashore	Jashore
		Malamoti Special Zarda	R N Road Jashore	Jashore
		Mujahid Pati Zarda	R N Road Jashore	Jashore
		Mujahid shova Zarda	R N Road Jashore	Jashore
		Mujahid Zarda	R N Road Jashore	Jashore
		Mohanpuri Zarda	R N Road Jashore	Jashore
134	Jahangir Chemical Works	Tulshi Royal Jafrani Zarda	Dhaka, Bangladesh	Dhaka
		Tiufan Royal Jafrani Zarda	Dhaka, Bangladesh	Dhaka
		Lal Baba Keshori Zarda 20	Golora, Manikganj	Manikganj
		Ratna Band Zarda	Golora, Manikganj	Manikganj
135	Jahangir Chemical	Jahangir Shova Zarda	Neemtoli, Dhaka	Dhaka
		Jahangir Shova Zarda	Dhaka, Bangladesh	Dhaka
136	Jahangir Chemical Co.	Mujahid Shova Zarda	Jashore, Bangladesh	Jashore
137	Jahangir Chemical Factory	Chamon Baher Golapi Pati	Jashore, Bangladesh	Jashore
138	J. R. Products	Baba 120 Zarda	Kushtia, Bangladesh	Kushtia
139	Tabu Chemical Co.	Tabu Shova	Belabar, Narsingdi	Narsingdi
140	Thakur Zarda Factory	Gopal Zarda	Shajahanpur, Sirajganj	Sirajganj
141	Thakur Zarda Factory	Thakur Shova Zarda	Satbaniya, Kushtia	Kushtia
		Thakur Zarda	Kushtia	Kushtia
		Thakur Shova Zarda	Kushtia	Kushtia
		Thakurer Shahi Baba Zarda	Kushtia, Bangladesh	Kushtia
		National Gold Pati Zarda	Kushtia, Bangladesh	Kushtia
		National Gold Thakur Veza Pati Zarda	Kushtia, Bangladesh	Kushtia
		Baba 120 Zarda	Kushtia	Kushtia
		Suravi 55	Kushtia	Kushtia
		Thakurer Suravi Zarda 55	Kushtia	Kushtia
		Hakimpur Zarda	Kushtia, Bangladesh	Kushtia
142	Thakur Zarda Factory	Lal Baba Keshori Zarda	Kaustia, Bangladesh	Kushtia
143	Thakur Zarda Factory	Lal Baba 20	23 B, N Pul Lane, Kushtia, Bangladesh	Kushtia

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Rangpuri Zarda	Kushtia, Bangladesh	Kushtia
144	Thakur Zarda Factory	Gopal 132	Jashore, Bangladesh	Jashore
145	Deluxe	Gopal 132 Zarda	Kushtia	Kushtia
146	Taki Zarda Factory	Sohag Zarda	33/1, Siddique Bazar, Dhaka	Dhaka
147	Taki Hossain Nurani Zarda Factory	Gurudana Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Gurudev Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nur Baba Zarda (Packet)	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Bawa Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Belal Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Bangla Brand Pati Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Gurudana Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Shazadi Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Belal Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
148	Taki Hossain Nurani Zarda Factory	Bangla Brand Zarda	Mymensingh	Mymensingh
		Belal Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
149	Taki Hossain Nurani Zarda Factory	Nurani Veza Pati Zarda	Hazi Shamim, 2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Bangla Brand Pati Zarda	Hazi Shamim, 2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Redleaf Zarda	2 Atul Chakraboti Road, Mymensingh	Mymensingh
		Nur Kasturi Zarda	3 No. Atul Chakraboti Road, Mymensingh	Mymensingh
150	Taki Hossain Nurani Zarda Factory	Nurani Zarda	3 No. Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Baba Zarda	3 No. Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Redleaf Zarda	3 No. Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Bawa Zarda	3 No. Atul Chakraboti Road, Mymensingh	Mymensingh

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
151	Taki Hossain Nurani Zarda Factory	Nurani Redleaf Zarda	3 No. Atul Chakraboti Road, Mymensingh	Mymensingh
		Nurani Redleaf Zarda	3 No. Atul Chakraboti Road, Mymensingh	Mymensingh
		Nur Keshori Zarda	2 No. Atul Chakraboti Road, Mymensingh	Mymensingh
152	Taki Hossain Nurani Zarda Factory	Nurani Shazadi Zarda	2 No. Atul Chakraboti Road, Mymensingh	Mymensingh
153	Tabu Chemical Works Co.	Allah-er dan pati Zarda	Bilavo, Narsingdi	Narsingdi
154	Nitya Chemical Works	Shantipuri Zarda	Chandpur	Chandpur
155	Tripti Zarda Factory	Gopal Zarda	Shajahanpur, Sirajganj	Shajahanpur, Sirajganj
		Golapi Zarda	Shajadpur, Sirajganj	Shajadpur, Sirajganj
156	Dulal Chemical Co.	Dulal Misti Zarda	Dhaka, Bangladesh	Dhaka
157	Dulal Chemical Co.	Baba Tilak 900 Zarda	Khulna, Bangladesh	Khulna
		Dulal Vezapata Zarda	Khulna, Bangladesh	Khulna
		Dulal Pati Zarda	Khulna, Bangladesh	Khulna
		Dulal-er Special Zarda	Khulna, Bangladesh	Khulna
		Dulal-er Special vezakundu	Khulna, Bangladesh	Khulna
		Dulal Suravi Zarda (Packet)	Khulna, Bangladesh	Khulna
158	Dulal Chemical Co.	Dulal Pati Zarda	Meherpur, Bangladesh	Meherpur
159	Debasish Chemical Works	Dulal-er Special Monipuri Zarda	Bogura, Bangladesh	Bogura
160	Delowar Chemical Works	Azad Shova Zarda	Dhaka, Bangladesh	Dhaka
161	Dheran & Co.	Dheran Pati Zarda	Chapainawabganj	Chapainawabganj
162	Dheren Chemical Co	Dheren Pati Zarda	Chapainawabganj	Chapainawabganj
163	Dheran Chemical Works	Dheran Pati Zarda	Chapainawabganj	Chapainawabganj
164	North Bengal Chemical Works	Dinajpuri Kasturi Zarda	Dinajpur	Dinajpur
165	Nazrul Chemical	Jamy Zarda	Meherpur	Meherpur
166	Naeenaz Zarda Works	Sundari Zarda Gura Pata	Dhaka, Bangladesh	Dhaka
167	Nasir & Co.	Nasir Zarda	Dhaka	Dhaka
		Nasir Suravi Zarda	Dhaka	Dhaka
		Veza Pati 78	Dhaka	Dhaka
168	Md. Nasir & Co	Nasir Baba Nawabber Pati Zarda	Dhaka	Dhaka
		Nasir Suravi 55	Dhaka	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Nasir Shova Zarda	Dhaka, Bangladesh	Dhaka
169	Nasir Zarda Factory	Nasir Zarda Veza Pati 79	Dhaka, Bangladesh	Dhaka
170	Nasim Nadim Zarda Factory	Nasimpuri Zarda	Bogura	Bogura
		Nasim Nadim Vi Kalo Pati Zarda	Bogura	Bogura
		Nasim vi Nadim Vi Kalo Pati Zarda	Bogura	Bogura
171	Nasir Vi Nadim Vi Zarda Factory	Nasim Puri Zarda	Bogura, Bangladesh	Bogura
		Nasir Vi Nadim Vi Kalopati	Bogura, Bangladesh	Bogura
		Noman Pati Zarda	Bogura, Bangladesh	Bogura
		Bogurar Special kalopati Zarda	Bogura, Bangladesh	Bogura
172	Nitya Chemical Works	Salma Pati Zarda	Chandpur	Chandpur
173	Nooruddin Fakir Chemical Co.	National Pati Zarda	Netrokona	Netrokona
174	Nur Chemical Works	Nur Zarda	Narayanganj	Dhaka
175	Nur Chemical Co.	Nur Gold Special Pati Zarda	Dhaka, Bangladesh	Dhaka
		160 Manzir	Dhaka, Bangladesh	Dhaka
		Nur Zarda	Chandpur, Bangladesh	Chandpur
176	Noorzahan Chemical Co. Md. Mosleh Uddin	Mahiuddin Zarda	Kuliyadi (Rupganj), Narayanganj	Narayanganj
177	Nur Misti Pan Masla Factory	Nur Zarda	Golpukurpar Mymensingh	Mymensingh
		Nur Special Pan Porag Zarda	Golpukurpar Mymensingh	Mymensingh
178	Nur Misti Pan Masla Factory	Pan Porag	Golpukurpar Mymensingh	Mymensingh
		Nurani Sohag Zarda	Golpukurpar Mymensingh	Mymensingh
179	Nur Mohammad Chemical	National Grihinee Zarda	Mir Hazaribug Road, Dhaka	Dhaka
180	Nur Mohammad Chemical Works	Antarmukhi Shova Zarda	Mir Hazaribug Road, Dhaka	Dhaka
		Antarmukhi Pati Zarda	321, Mir Hazaribug Road, Dhaka	Dhaka
		Zannat Ratan Pati	321, Mir Hazaribug Road, Dhaka	Dhaka
		Zannat Hena Pati	Dhaka, Bangladesh	Dhaka
		Nur 01 Murdibab Zarda	Mir Gazaribug Road, Dhaka	Dhaka
		Nur Murdibab Zarda Golapi Pati	Mir Hazaribug Road, Dhaka	Dhaka
		Nityapuri Grihinee Zarda	321, Mir Hazaribug Road, Dhaka-1204	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Baba Zarda	Mir Hazaribug Road, Dhaka	Dhaka
		Nur Murdibab Golapi Pati Zarda	Mir Hazaribug Road, Dhaka	Dhaka
		Baba Golapi Pati Zarda	Mir Hazaribug Road, Dhaka	Dhaka
181	Nur Mohammad Chemical	Murdibab Baba Zarda	320, Mir Hazaribug Road, Dhaka	Dhaka
		Suravi Baba	320, Mir Hazaribug Road, Dhaka	Dhaka
182	Nurani Chemical Co.	01 No. Kasturi 81 Zarda	Chauddagram, Cumilla	Cumilla
183	Nurani Chemical Co.	Nurani Zarda	Mymensingh	Mymensingh
184	Paddamoni Products	Paddamoni Zarda	Sheikhpara Bazar, Khulna	Khulna
		Banaful Zarda	Sheikhpara Bazar, Khulna	Khulna
		Banaful Veza Kundu Zarda	Sheikhpara Bazar, Khulna	Khulna
		Banaful Veza Pati Zarda	Sheikhpara Bazar, Khulna	Khulna
		Banaful Shova Zarda	Sheikhpara Bazar, Khulna	Khulna
185	Promi Pan Mashla	Mohadeb Sadar Gura Zarda	Joynopur, Shibbari, Sylhet, Bangladesh	Sylhet
186	Pan Shahi Co.	Mocharu Zarda	Jashore, Bangladesh	Jashore
187	Pan Shahi Zarda Factory	Kabir Zarda (Silver)	Highcourt More, Jashore, Bangladesh	Jashore
		Kabir Kundu Zarda (Silver)	Highcourt More, Jashore, Bangladesh	Jashore
		International Kundu Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Mizan Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Kanour Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Kundu Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Guru Jafrani Pati Zarda	Highcourt More, Jashore	Jashore
		Guru Zarda	Jashore, Bangladesh	Jashore
		Chaman Bahaar	Highcourt More, Jashore	Jashore
		Dhumpan Birodhi Pan Masla	Highcourt More, Jashore, Bangladesh	Jashore
		Pan Porag	Highcourt More, Jashore	Jashore
		Pan Porag Zarda	Highcourt More, Jashore	Jashore
		Pan Porag Misti Zarda	Highcourt More, Jashore	Jashore

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Pat Taste Mashla	Highcourt More, Jashore	Jashore
		Palang Tore Mard Chadri Patti	H C More, Jashore, Bangladesh	Jashore
		Veza Pata Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Veza Pati Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Manik Veza Pati	Highcourt More, Jashore, Bangladesh	Jashore
		Malamoti Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Malamoti Special Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Minhaz Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Mocharu Zarda	Highcourt More, Jashore	Jashore
		Suravi Zarda 54	Highcourt More, Jashore, Bangladesh	Jashore
		Suravi Special Pati Zarda 99	Highcourt More, Jashore, Bangladesh	Jashore
		Special Pati Suravi 55 Zarda	Highcourt More, Jashore	Jashore
		Special Malamoti Zarda	Highcourt More, Jashore	Jashore
		Sohag Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Sohag Hakimpuri Zarda (Packet)	Highcourt More, Jashore, Bangladesh	Jashore
		Shahi Pan Porag Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Shahipuri Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Shahi Mubakikemam Zarda	Highcourt More, Jashore	Jashore
		Shahi Masla	Highcourt More, Jashore	Jashore
		Raju Baba Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Golapi Powder Chamonbaheer	Highcourt More, Jashore, Bangladesh	Jashore
188	Premium Chemical Tobacco Co.	Baba 120 Zarda	Highcourt More, Jashore, Bangladesh	Jashore
189	Fakir Zarda Factory	Sabupuri Zarda	Dhaka, Bangladesh	Dhaka
190	Farid Chemical	Gopal Zarda	Dhaka, Bangladesh	Dhaka
		Gopal Zarda	Dhaka	Dhaka
191	Foysal Chemical	Badsha Pati Zarda	Saidpur, Nilphamari	Nilphamari
192	Foysal Chemical	Moti Zarda	Saidpur, Nilphamari	Nilphamari
193	Farman Chemical Works	D-X Kabir Zarda	124 Road, Khulna, Bangladesh	Khulna

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
194	Feroze Khan & Brothers	Minar Zarda 555 No.	Gaibandha	Gaibandha
195	Feroze Khan Co.	555 No. Minar Zarda	Gaibandha	Gaibandha
196	Feroze Khan Zarda Factory	555 No. Minar Zarda	Gaibandha	Gaibandha
197	Feroze Zarda Factory	555 No. Minar Zarda	Gaibandha	Gaibandha
198	Banani Masum Chemical	Banani Zarda	College More, Kushtia	Kushtia
199	Bashir Chemical Works	A One Vezapati Zarda	Chapainawabganj	Chapainawabganj
200	Bashir Products	Bashir Special Misti Zarda	Chapainawabganj	Chapainawabganj
201	Bacchu Chemical	Amin Shahi Mixture Zarda	17/1, Rameshshen Road, Sodashi Bazar, Mymensingh	Mymensingh
202	Bacchu Zarda Factory	Amin Madhu Mixture Zarda	Mymensingh	Mymensingh
203	Badsha Chemical Works	Mama Zarda	Jatrabari, Dhaka, Bangladesh	Dhaka
204	Ban Zarda Factory	Gopal Zarda	Kushtia	Kushtia
205	Bablu Zarda Co.	Laky Shukna Zarda	Kamar Gaon, Gazipur	Gazipur
206	Baba al Tajer Zarda Factory	Baba Zarda	55/A, Kaptan Bazar, Dhaka	Dhaka
		Baba Al Tajer Zarda	55/A, Kaptan Bazar, Dhaka	Dhaka
		Bat One Baba Zarda	55/A, Kaptan Bazar, Dhaka, Bangladesh	Dhaka
		Bat One Baba Zarda Golapi Pati	55/A, Kaptan Bazar, Dhaka, Bangladesh	Dhaka
207	Baba al Tajer Factory	Baba Zarda Golapi Pati	55/A, Kaptan Bazar, Dhaka, Bangladesh	Dhaka
		Baba Zarda Golapi Pati	55/A, Kaptan Bazar, Dhaka, Bangladesh	Dhaka
208	Bablu Chemical Works	Babulpuri Zarda	Mohastangor, Bogura	Bogura
209	Messer's Bablu Chemical Works	Special Mohanpuri	Bogura	Bogura
210	Bablu Chemical	Madhupuri Zarda	Mir Hazaribug Road, Dhaka, Bangladesh	Dhaka
211	Babul Chemical Works	Kadupuri Zarda	Mir Hazaribug Road, Dhaka	Dhaka
		Babul Madhupuri Zarda	Mir Hazaribug Road, Dhaka	Dhaka
		Babul Pan Porag Zarda	Mir Hazaribug Road, Dhaka	Dhaka
		Babul pan Porag Zarda (Mistipan Zarda)	Mir Hazaribug Road, Dhaka	Dhaka
		Babul Shova Zarda	Mir Hazaribug Road, Dhaka	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
212	Bablu Zarda Works	Kabir Zarda	Khulna	Khulna
		Silver Kabir Tobacco Zarda	Khulna, Bangladesh	Khulna
		Suravi 55 Zarda	Khulna, Bangladesh	Khulna
213	Badhan Zarda Factory	Badhaner Tiger Marka Pan Masla	Satkaniya, Kushtia	Kushtia
		Badhan Sova Zarda	Satbaniya, Kushtia	Kushtia
		Badhan Special Zarda	Satbariya, Kushtia	Kushtia
		Badhan Gold Zarda	Satbariya, Kushtia	Kushtia
214	Brother's Chemical Works	Hemal Pati Zarda	Dhaka, Bangladesh	Dhaka
215	Baharati Zarda Works	Baharati Jafrani Zarda	17, Haji Abdul Karim Road, Jashore, Bangladesh	Jashore
		Baharatimati Special Zarda	87, Haji Abdul Karim Road, Jashore, Bangladesh	Jashore
		Was Kuruni Zarda	Jashore, Bangladesh	Jashore
216	Bangla Tobacco Factory Industry	Lal Baba Zarda	Netrokona	Netrokona
217	Beauty Chemical	Amirpuri Zarda	Sirajganj	Sirajganj
		Aminpuri Zarda	Dhangora, Raiganj, Sirajganj	Sirajganj
218	Beauty Zarda Factory, Pro. Haji Md. Ashraf Ali	Happypuri Zarda	Dhangora, Raigan j, Sirajganj	Sirajganj
219	Pati	Chandpuri Pati Zarda	Dhaka, Bangladesh	Dhaka
220	Bikram T I	Baba Al Taj Zarda	Dhaka, Bangladesh	Dhaka
221	Bijoy Chemical	Hati Raton Pati Zarda	Netrokona	Netrokona
222	Bishwas Chemical	Bishwas Mixture Zarda	Allardarga, Kushtia	Kushtia
		Mocharu Pati Zarda	Allardarga, Kushtia	Kushtia
223	Bishwas Zarda Factory	Bishwas Mixture Zarda	Allardarga, Kushtia	Kushtia
224	Bishwas Zarda Factory	Diamond Pati Zarda	Allardarga, Kushtia	Kushtia
		Baba Zarda Golapi Pati	Allardarga, Kushtia	Kushtia
		Bishwas Nepali Zarda	Allardarga, Kushtia	Kushtia
		Bishwas Mixture 1 No. Zarda	Allardarga, Kushtia	Kushtia
		Bishwas Shova Zarda 1 No.	Allardarga, Kushtia	Kushtia
		Bishwas Shova Zarda	Allardarga, Kushtia	Kushtia
		Bishwas Baba Zarda	Allardarga, Kushtia	Kushtia
		Bishwas Redleaf Zarda	Allardarga, Kushtia	Kushtia
225	Bishwas Zarda Factory	Bishwas Nixon Zarda	Saidpur	Saidpur
226	Bulbul Chemical Works	Bulbulpuri Zarda	Bogura (Mohastan)	Bogura

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Bulbulpuri Misti Pan Mashla	Bogura, Bangladesh	Bogura
		Bulbulpuri Veza Pati	Bogura, Bangladesh	Bogura
		Mojo Zarda	Bogura, Bangladesh	Bogura
		Mohanpuri Zarda	Bogura	Bogura
227	Messer's Bulbul Chemical Works	Mohanpuri	Bogura, Bangladesh	Bogura
		Special Mohanpuri	Bagura, Bangladesh	Bogura
228	Bulbul Chemical Factory	Bulbul Zarda	Bogura	Bogura
		Bulbuler Dulal Pati Zarda	Bogura, Bangladesh	Bogura
229	Bulbul Chemical	Momota Zarda	Homna, Cumilla	Cumilla
230	Banarasi Zarda Factory	Banarasi Suravi 55 Zarda	Rajshahi, Bangladesh	Rajshahi
			Rajshahi	Rajshahi
		Suravi 550 Zarda	Rajshahi	Rajshahi
		Special Suravi Pati Zarda 555/55	Rajshahi	Rajshahi
		Special Pati Suravi 555 Zarda	Rajshahi, Bangladesh	Rajshahi
		Special Suravi Pati Zarda	Rajshahi, Bangladesh	Rajshahi
		Rakib Jafrani Zarda	Rajshahi, Bangladesh	Rajshahi
231	Borhan Chemical	Chitrapuri Zarda	Kushtia, Bangladesh	Kushtia
		Pagla Shova Zarda	Kushtia, Bangladesh	Kushtia
232	Bhai Bhai & Brother's	Nadisa Sova Zarda	Haragach, Rangpur	Rangpur
		Sova Zarda	Haragach, Rangpur	Rangpur
233	Bhai Bhai Zarda Chemical	Ershad Dulal Pati Zarda	Ulipur, Kurigram	Ulipur, Kurigram
		Ershadpuri Zarda	Ulipur, Kurigram	Ulipur, Kurigram
234	Bhai Bhai Zarda Chemical Works	Ershadpuri Zarda	Ulipur, Kurigram	Ulipur, Kurigram
235	Bhai Bhai Zarda Factory	Ershadpuri Zarda	Ulipur, Kurigram	Ulipur, Kurigram
		Ershad Dulal Pati Zarda	Ulipur, Kurigram	Ulipur, Kurigram
		Mohanpuri Zarda	Ulipur, Kurigram	Ulipur, Kurigram
		Happypuri Zarda	Ulipur, Kurigram	Ulipur, Kurigram
236	Bhai Bhai Zarda Chemical	Shahi Hira Zarda	Diabari, Mirpur-1, Dhaka, Bangladesh- 1216	Dhaka
237	Bhai Bhai Zarda Chemical Works	Special Misti Mixture (Packet)	Dhaka, Bangladesh	Dhaka
238	Messer's Bhai Bhai Zarda Chemical Co.	Shahi Hira Zarda	Diabari, Mirpur-1, Dhaka, Bangladesh	Dhaka
239	Bhai Bhai Zarda Chemical Co.	Dulal Pati Zarda	Netrokona, Bangladesh	Netrokona

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
240	Bhai Bhai Zarda Factory	Dulal Pati Zarda	Netrokona	Netrokona
		Dulal Shukna Pati Zarda	Netrokona, Bangladesh	Netrokona
		Dulal Raton Pati Zarda	Netrokona, Bangladesh	Netrokona
		Raton Pati Zarda	Netrokona	Netrokona
		Raton Pati Zarda - Sheikh Osman Goni Dulal-er	Netrokona, Bangladesh	Netrokona
241	Bhai Bhai Zarda Factory	Nagempuri	Bogura	Bogura
242	Bhai Bhai Zarda Factory	Dulal Pati Zarda	Haragach, Rangpur	Haragach, Rangpur
243	Bhai Bhai Zarda Factory	Malamoti Special Zarda	Burirhat, Rangpur	Burirhat, Rangpur
244	Vandari Chemical Company	Vandari Shova Zarda	Netrokona, Bangladesh	Netrokona
245	Vandari Chemical Company	Raton Pati Zarda	West Jafraabad, Kishoreganj	Kishoreganj
246	Bharati Zarda Works	Bharati Jafrani Zarda	17, Haji Abdul Road, Jashore, Bangladesh	Jashore
		Bharati Mati Zarda	Haji Abdul Road, Jashore, Bangladesh	Jashore
		Chaman Bahaar Zarda	17, Haji Abdul Karim Road, Jashore	Jashore
		Rose Powder Chamon Baher Zarda	17, Haji Abdul Karim Road, Jashore	Jashore
247	Bharati Zarda Works	Bharati Shova Zarda	Jashore, Bangladesh	Jashore
248	Moinul Chemical Co.	Raton Pati Zarda	Nilphamari, Bangladesh	Nilphamari
		Nayeem Pati Zarda	Gobarchaka, Khulna	Gobarchaka, Khulna
249	Moza Food Chemical	Kabir Zarda	Khulna	Khulna
250	Moza Food Chemical Works	Kabir Zarda	Gobarchaka, Khulna	Gobarchaka, Khulna
		Gurudeb Zarda	Gobarchaka, Khulna	Gobarchaka, Khulna
		Gurudeb Pati Zarda	Khulna, Bangladesh	Khulna
		Golden Baba 300 Zarda	Gobarchaka, Khulna	Gobarchaka, Khulna
		Baba 600 Zarda	Gobarchaka, Khulna, Bangladesh	Gobarchaka, Khulna
251	Monpura Zarda Factory	Monpura Shahzadi Zarda	Monpura, Rupganj,	Rupganj, Narayanganj
252	Monika Chemical Co.	Tripti Zarda	Narayanganj	Narayanganj
253	Monika Chemical	Nayeem Pati Zarda	Damundia, Shariatpur	Shariatpur
254	Moni Zarda Factory	Moni Zarda	Bheramara, Kushtia	Bheramara, Kushtia
255	Monir Zarda Factory	Monpuri Zarda	Lalmonirhat, Bangladesh	Lalmonirhat
		Moti Zarda	Lalmonirhat	Lalmonirhat

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
256	Monira Chemical Works	Aloron	Bogura	Bogura
257	Mohiuddin Zarda Factory	Mohiuddin Zarda	Kuliyade, Rupganj	Rupganj, Narayanganj
258	Monjurul Chemical	Noman Redleaf Zarda	Bogura	Bogura
259	Monjurul Chemical Works	Shahi Special Jafrani Zarda 99	Nilphamari, Bangladesh	Nilphamari
260	Momin Chemical	Al Aziz Baba Zarda	Narayanganj, Dhaka	Narayanganj
261	Momo Chemical Co.	Darber Pati Zarda	38 West Jatrabari, Dhaka	Dhaka
		Momo Zarda	38 West Jatrabari, Dhaka	Dhaka
		Momo Moti Special Zarda	38 West Jatrabari, Dhaka	Dhaka
		Momo Redleaf 570 Zarda	38 West Jatrabari, Dhaka	Dhaka
		Momo 7 No. Zarda	38 West Jatrabari, Dhaka	Dhaka
		Mokimpuri Zarda	38 West Jatrabari, Dhaka	Dhaka
262	Momo Chemical Co.	Darber Zarda	68 West Jatrabari, Dhaka	Dhaka
		Darber Pati Zarda	68 West Jatrabari, Dhaka	Dhaka
263	Momo Chemical Co.	Manik Zarda	Jatrabari, Dhaka	Dhaka
264	Moinul Chemical Co.	Nayeem Pati Zarda	Jashore, Bangladesh	Jashore
265	Maa Chemical Co.	Gopal 132	BSCIC Industrial Nagari, Plot No-S 9, Khadimnagar, Sylhet	Khadimnagar, Sylhet
		Momo Zarda	BSCIC Industrial Nagari, Plot No-S 9, Khadimnagar, Sylhet	Khadimnagar, Sylhet
266	Maa Chemical Company	Maa Zarda	BSCIC Industrial Nagari, Moulvibazar	Moulvibazar
		Momo Zarda	BSCIC Industrial Nagari, Moulvibazar	Moulvibazar
267	Maa Chemical Company	Manikpuri Zarda	Manikganj, Bangladesh	Manikganj
268	Maa Chemical Works	Sajib Pati Zarda	Jashore, Bangladesh	Jashore
269	Maa Chemical Works	Maya Veza Pati Zarda	Jashore, Bangladesh	Jashore
		Special Pati Suravi Zarda 56	Jashore, Bangladesh	Jashore
		Special Laxmi Zarda	Jashore, Bangladesh	Jashore
		Sonali Kundu Zarda	Jashore, Bangladesh	Jashore
270	Maa Zarda Works	Krishna Zarda	Jashore, Bangladesh	Jashore
		Dulal Veza Kundu	Jashore, Bangladesh	Jashore
		Marpur Zarda	Jashore, Bangladesh	Jashore
		Sonali Kundu Zarda 77	Jashore, Bangladesh	Jashore

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Laxmi Zarda	Jashore, Bangladesh	Jashore
271	Manik Chemical	Manik Zarda	Manikganj, Bangladesh	Manikganj
		Momo Zarda	Manikganj, Bangladesh	Manikganj
		Mohadeb Zarda	Manikganj, Bangladesh	Manikganj
		Manikpuri Zarda	Manikganj, Bangladesh	Manikganj
		Manik Shahzadi Pila Pati Zarda	Manikganj, Bangladesh	Manikganj
		Manik Pila Pati Zarda	Manikganj, Bangladesh	Manikganj
		Manik Veza Pati	Manikganj, Bangladesh	Manikganj
		Manik Pila Pati Zarda	Manikganj, Bangladesh	Manikganj
		Manik Supper Veza Pati Zarda	Manikganj, Bangladesh	Manikganj
		Mujahid Pati Zarda	Manikganj, Bangladesh	Manikganj
272	Manik Chemical Works	Gurudeb Zarda	Manikganj	Manikganj
273	Manik Chemical Co	Shariatpuri Zarda	Damuja, Shariatpur	Shariatpur
274	Manik Food Product	Nasimpuri Zarda (Packet)	Manikganj, Bangladesh	Manikganj
275	Momo Chemical Co.	Momo Zarda	Dhaka, Bangladesh	Dhaka
		Momopuri Zarda	Dhaka, Bangladesh	Dhaka
276	Mamun Chemical Works	Molla Zarda	Raipura, Narsingdi	Narsingdi
277	Maria Chemical	Bandhu Redleaf Zarda	Mymensingh, Bangladesh	Mymensingh
278	Masum Chemical, Banani Zarda Factory	Laboni Zarda	College More, Kushtia	Kushtia
279	Masum Chemical	Banani Zarda	College More, Kushtia	Kushtia
280	Maya Zarda Factory	2 No. Mayapuri Zarda	Gaibandha	Gaibandha
		Raj King Kalo Pati Zarda	Gaibandha	Gaibandha
		Happyपुरi	Gaibandha	Gaibandha
		Mokimpuri Zarda	Gaibandha, Bangladesh	Gaibandha
281	Mayer Dua Zarda & Gul Factory	Lemonpuri Zarda	Rangpur, Bangladesh	Rangpur
282	Mayer Dua Zarda & Gul Factory	Lemonpuri Zarda (Atul Neem)	Rangpur, Bangladesh	Rangpur
283	Mizan Zarda Factory	National Gold Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Momo Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Mizan Kalo Zarda	Bheramara, Kushtia	Bheramara, Kushtia

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Mizan Shova Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Mizan Baba Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Mizan Baba Zarda Golapi Pati	Bheramara, Kushtia	Bheramara, Kushtia
		Mizan Raton Pati Zarda	Bheramara, Kushtia	Bheramara, Kushtia
		Special Suravi Pati Zarda 55	Bheramara, Kushtia	Bheramara, Kushtia
		Shova Mizan Zarda	Bheramara, Kushtia	Bheramara, Kushtia
284	Miraj Zarda Factory	Miraj Nurani Zarda	Dhaka, Bangladesh	Dhaka
285	Millat Chemical Co.	1 No. Maya Shova Zarda	Dhaka	Dhaka
		1 No. Maya Shova Zarda	Dhaka	Dhaka
286	Millat Chemical Factory	Millat Dulal Pati Zarda	Mir Hazaribug Road, Dhaka	Dhaka
287		Panthapur Plus Zarda	Bheramara, Kushtia	Bheramara, Kushtia
288	Mim Zarda Factory	Akij Zarda 22	Dhaka, Bangladesh	Dhaka
		Golapi Zarda	Dhaka, Bangladesh	Dhaka
		Golapi Raton Pati Zarda	Dhaka	Dhaka
		Gopal Zarda	Dhaka, Bangladesh	Dhaka
289	Musa Chemical Co.	Musa Raja Zarda	Dhaka, Bangladesh	Dhaka
290	Mujahid Chemical Works	Mujahid Shova Zarda	R N Road, Jashore	Jashore
291	Mujahid Chemical Works	LakiShukna Zarda	Kapasia, Gazipur	Gazipur
292	Munmun Chemical Works	Sapanapuri Zarda	Shib-Bari, Dhaka	Dhaka
293	Munmun Chemical Works	Shantapuri	Shib-Bari, Sylhet	Sylhet
294	Munmun Chemical Co.	Sapanapuri	Sylhet, Bangladesh	Sylhet
295	Murshid Chemical Co.	Dayal Zarda	Jagannathpur Bhairab	Dhaka
296	Momo Chemical Works	Momo Zarda	38 West Jatrabari, Dhaka	Dhaka
297	Mehenaj Chemical & Kher Zarda Factory	M Nuruddiner Baw Zarda	Keraniganj, Dhaka	Keraniganj
		M Nuruddiner Baw Zarda 01	1310, Charial, Keraniganj,, Dhaka	Keraniganj
		M Nuruddiner Baw Shahazadi Zarda	Keraniganj, Dhaka	Keraniganj
		A One M Nuruddiner Baw Shahazadi Zarda	Keraniganj, Dhaka	Keraniganj
		Bow Zarda	Charial, Keraniganj, Dhaka	Keraniganj
		Bow Shahzadi Zarda	Charial, Keraniganj, Dhaka	Keraniganj
		Bow Shova Zarda	Dhaka, Bangladesh	Dhaka
		Bow Shova Zarda	1310, Charial, Keraniganj, Dhaka	Keraniganj

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Shahana Zarda	1310, Charial, Keraniganj, Dhaka	Keraniganj
298	Mafij Islam	Lal Bawa Zarda (Packet)	Rasulpur, Paglapir, Rangpur, Bangladesh	Rangpur
299	Mehedi Zarda Factory	Mahedi 555 Dana Zarda	Dhaka, Bangladesh	Dhaka
300	Mokhles Uddin Chemical Works	Shova Zarda	Dhaka, Bangladesh	Dhaka
301	Mochlem Uddin Zarda Factory	Gold Star Shova	Dhaka, Bangladesh	Dhaka
302	Mochlem Uddin Chemical Works	Gold Star veza Pati Zarda	Dhaka, Bangladesh	Dhaka
303	Mozammel Chemical	Siyam Shova	Daroani Textile Nilphamari	Nilphamari
304	Messer's Roki & Co, Pro. Md. Rafiqul Islam Mandal, Zarda Specialist	Tambul Keshori Misti Zarda	Mymensingh	Mymensingh
		Begum Redleaf Zarda	Mymensingh	Mymensingh
		Choana Raton Pati Zarda 303	Mymensingh	Mymensingh
		Sholoana Raton Pati 303	Mymensingh	Mymensingh
305	Raton Chemical Company	Raton Zarda	87/2, Patla Khan Lane, Dhaka-1100	Dhaka
		Raton Pati Zarda	87/2, Patla Khan Lane, Dhaka-1100	Dhaka
		Rakib Pati Zarda	87/2, Patla Khan Lane, Dhaka-1100	Dhaka
306	Raton Zarda Chemical Co.	Raton Pati Zarda	87/2, Patla Khan Lane, Dhaka-1100	Dhaka
307	Raton Zarda Chemical	Raton Pati Zarda	Bheramara, Kushtia	Kushtia
308	Rabin Chemical Works	Hemal Baba Zarda Golapi Pati	Dhaka, Bangladesh	Dhaka
309	Royal Chemical Works	Rashid Zarda Jafrani Pati	Chattogram	Chattogram
310	Rashid Chemical	Shahi Shukna Zarda	Kushtia	Kushtia
		Shahazadi Dry Zarda	Kushtia, Bangladesh	Kushtia
311	Rashida Zarda Factory	Rashida Zarda Special Pati	Sherpur, Bangladesh	Sherpur
		Suchi Pan Mashla	Sherpur, Mymensingh	Sherpur
312	Rahman Chemical	Jafrani Zarda	Barishal, Bangladesh	Barishal
313	Raj Chemical Works	Gopal 132 Zarda	Moulvibazar, Sylhet	Moulvibazar
314	Raj Chemical Works	Rajpuri Zarda	Pashim Bazar, Moulvibazar	Moulvibazar
315	Raj Chemical Works	National Pati Zarda	Sarsa, Jashore	Jashore
316	Raj Chemical Works	Madhupuri Zarda	Dhaka, Bangladesh	Dhaka
317	Raj Chemical Works	Zakirer Shahazadi Zarda	Dhaka, Bangladesh	Dhaka
318	Raj Guru Chemical Works	Raj Guru Zarda	Gazipur	Gazipur

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
319	Raj Guru Chemical Works	Raj Guru Zarda	Faridpur	Faridpur
320	Raj Zarda Gul Factory	Aswad Zarda Golapi Pati	Rangpur	Rangpur
		Golapi Pati	Rangpur	Rangpur
321	Rajib Chemical	Rajiber Raton Pati Zarda	Dhaka, Bangladesh	Dhaka
		Rajib Shova Zarda	Dhaka, Bangladesh	Dhaka
322	Rana Chemil Works	Pan Porag Misti Pan Mashla	Ishwardi, Bangladesh	Ishwardi
323	Rafin Company	Kanchanpuri Zarda	Gaibandha, Bangladesh	Gaibandha
324	Rashida Chemical	Eva Zarda	Kishoreganj, Bangladesh	Kishoreganj
325	Rifat Zarda Factory	Rifat Raton Pati Zarda	Mymensingh, Bangladesh	Mymensingh
326	Rishad Zarda Chemical	Amirpuri Zarda	Raiganj, Sirajganj	Sirajganj
		Raton Pati Zarda	Raiganj, Sirajganj	Sirajganj
		Rishad Zarda	Dhangora, Raiganj, Sirajganj	Sirajganj
		Rishad Shava Zarda	Dhangora, Raiganj, Sirajganj	Sirajganj
327	Redoy Chemical Works	Narikel Tripti Masla	Dhaka, Bangladesh	Dhaka
328	Rumi Chemical Works	Panpori Zarda	Khulna, Bangladesh	Khulna
329	Ruhul Zarda Factory	Sayed Pan Mashla	Rangpur, Bangladesh	Rangpur
330	Ruhul Amin & Brother's	Shafin Shova Zarda	Dhaka, Bangladesh	Dhaka
331	Laxmi Enterprise	Kabir Zarda (Silver)	Benaros Road, Faridpur	Faridpur
332	Laboni Chemical	Laboni Zarda	Khulna, Bangladesh	Khulna
		Laboni Shova Zarda	Khulna, Bangladesh	Khulna
333	Laboni Chemical	Loose Pati	Dhaka, Bangladesh	Dhaka
334	Messer's Shawkat Zarda Factory	Al Amin Zarda	Raiganj, Sirajganj	Sirajganj
335	Messer's Shawkat Zarda Factory	Al Amin Zarda	Bogura	Bogura
336	Shawkat Chemical Works	Al Aminpuri Zarda	Bogura	Bogura
337	Shawkat Zarda Factory	Sajib Special Zarda	Bogura	Bogura
338	Shafiq Chemical Industry	Laki Zarda	Manikganj, Bangladesh	Manikganj
339	Shawon Chemical	Hakimpuri Zarda (Packet)	Mir Hazaribagh, Dhaka, Bangladesh	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
340	Shawon Products	Alam-er Shahazadi Zarda	Jatrabari, Dhaka	Dhaka
341	Shawon Products	Alam-er Shahazadi Shukna Zarda	Dhaka, Bangladesh	Dhaka
342	Shawon Products	Pan Baher	Dhaka	Dhaka
343	Shawon Zarda Works	Shawon Ratna Pati Zarda	Keraniganj, Dhaka	Keraniganj
		Shawon Shova Zarda	Keraniganj, Dhaka	Keraniganj
344	Shanto Chemical Works	Monir 7 No. Zarda	Dhaka, Bangladesh	Dhaka
345	Shafim Chemical	Shahazadi Shukna Zarda	Faridpur	Faridpur
346	Shamim & Sons	Gopal 132 Zarda (Hero Deluxe)	Golahat, Saidpur, Nilphamari	Nilphamari
		1 No. Malamoti Zarda	Golahat, Saidpur, Nilphamari	Nilphamari
		Mati Zarda 1 No.	Saidpur, Nilphamari	Nilphamari
		Mala Mati Zarda 1 No.	Saidpur, Nilphamari	Nilphamari
		Lal Bawa Zarda	Golahat, Saidpur, Nilphamari	Nilphamari
		Lal Baba Zarda	Golahat, Saidpur, Nilphamari	Nilphamari
		Hero Mixture Zarda	Golahat, Saidpur, Nilphamari	Nilphamari
347	Shamim & Sons	Lemon Veza Pati Zarda	Dhaka, Babgladesh	Dhaka
348	Shamim Chemical	Manik Shahzadi Pila Pati Zarda	Kushtia	Kushtia
349	Sharmin Chemical	Siyam Raton Pati	Dhaka, Bangladesh	Dhaka
350	Shah Zarda Factory	Kampur Zarda	Dhaka	Dhaka
351	Shah Paran Chemical	Gurudeb Zarda	Katiadi, Kishoreganj	Kishoreganj
352	Shahi Zarda Factory	Taj Hasan Nurani Sohag Zarda	Highcourt More, Jashore	Jashore
		Nurani Sohag Zarda	Highcourt More, Jashore	Jashore
		Pan Bilash	Highcourt More, Jashore	Jashore
		Shahi Mubakikemam Zarda	Highcourt More, Jashore	Jashore
353	Shahi Pan Zarda Factory	Kanpur Zarda	Rangrup, Bangladesh	Lalmonirhat
354	Shahin Zarda Factory	Shahin Shova Zarda	Bogura	Bogura
355	Shimul Chemical Works	Maa Akij Zarda	Dhaka, Bangladesh	Dhaka
356	Shuvo & Tamim Zarda Factory	Abbas Baba Zarda	Dhaka, Bangladesh	Dhaka
357	Shuvo & Tamim Trading Coompany	Abbas Raton Pati Zarda	Dhaka, Bangladesh	Dhaka
		S T C Abbas Baba Zarda	Dhaka, Bangladesh	Dhaka
		Misti	Dhaka, Bangladesh	Dhaka
358	Shuvo Zarda Factory	Gilran	Mir Hazaribug Road, Dhaka	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
359	Sheikh Chemical	Shapla Zarda	Muktapur, Gazipur	Gazipur
		Shapla Shukna Zarda	Muktapur, Gazipur	Gazipur
360	Sajib Chemical Works	Sonali Pati Zarda	Bheramara, Kushtia	Kushtia
361	Satya Chemical	Veza Pati Zarda	Monir Zarda Factory, Dhaka	Dhaka
362	Shapon Chemical Works, Pro. Shapon Kumar saha	Gurudeb Zarda	Katiadi, Kishoreganj	Kishoreganj
363	Samir Chemical Co.	Jahangirer 1 No. Chandpuri Shahali Zarda	Muradnagar, Cumilla	Cumilla
364	Samir Chemical Works	Sohag Hakimpuri (Atul Neem)	Muradnagar, Cumilla	Cumilla
		Sohag Hakimpuri Zarda	Muradnagar, Cumilla	Cumilla
365	Samir Chemical Co.	Sohag Zarda	Dhaka, Bangladesh	Dhaka
		Sohag Raton Pati Zarda	Dhaka, Bangladesh	Dhaka
		Hakimpuri Zarda	Dhaka, Bangladesh	Dhaka
		Shahi Madina Zarda	Dhaka, Bangladesh	Dhaka
		Sathi Shova Zarda	Dhaka, Bangladesh	Dhaka
366	Sahidul Chemical Works, Pro. Sahidul	Jony Super Zarda	Tongi, Gazipur	Gazipur
367	Sardar Zarda Factory	Padmapur Zarda	Jamalpur, Bangladesh	Jamalpur
368	Sayem Zarda Factory	Kasturi Zarda	Netrokona	Netrokona
369	Simun Zarda Factory	Sohag Raton Pati Zarda	Dhaka, Bangladesh	Dhaka
370	Shapon Chemical Co.	Amzad Suravi Zarda	A. S. Z. Rajshahi	Rajshahi
		Amzad Suravi Zarda	A. S. Z. Rajshahi	Rajshahi
371	Sathi Chemical Works	Palash Asad Veza Pati	Dhaka, Bangladesh	Dhaka
372	Saddam Zarda Factory	Fruit Pan Jelly	Dhaka, Bangladesh	Dhaka
373	Sunrise Zarda Factory	Anur Veza Pati Zarda	Dhaka, Bangladesh	Dhaka
		Anur Tambul Keshori Misti Zarda	Dhaka, Bangladesh	Dhaka
374	Sanwar Chemical	Roman Pati Zarda	Mir Hazaribug Road, Dhaka, Bangladesh	Dhaka
375	Samad Chemical Works	Maa Zarda	Dhaka, Bangladesh	Dhaka
376	Samad Chemical Co.	Moynamati Zarda	Dhaka, Bangladesh	Dhaka
377	Samman Chemical Works	Khohinoor Zarda	Dhaka, Bangladesh	Dhaka
		Rangpuri Pati Zarda	Dhaka, Bangladesh	Dhaka
378	Samman Zarda Factory	Khohinoor Zarda	Dhaka, Bangladesh	Dhaka
379	Sabbir Chemical Works	Raton Pati Zarda	Gazipur	Gazipur

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
380	Sabiha Chemical Works	Asol Suravi Zarda	Sattya Swaran Road, Jhalokati, Bangladesh	Jhalokati
		Asol Suravi 99 Zarda	Sattya Swaran Road, Jhalokati, Bangladesh	Jhalokati
		Jafrani Zarda	Sattya Swaran Road, Jhalokati, Bangladesh	Jhalokati
		Jafrani 100	Jhalokati, Bangladesh	Jhalokati
		Jafrani Shahi Special Zarda	Sattya Swaran Road, Jhalokati, Bangladesh	Jhalokati
		Suravi	Sattya Swaran Road, Jhalokati	Jhalokati
		Suravi 99	Jhalokati, Bangladesh	Jhalokati
		Shantapuri Zarda	Jhalokati, Bangladesh	Jhalokati
		Shahazadi 99 Zarda	Sattya Swaran Road, Jhalokati,	Jhalokati
		Shahi puri Zarda	Sattya Swaran Road, Jhalokati	Jhalakathi
		Shahi Special Zarda	Sattya Swaran Road, Jhalokati	Jhalokati
		Shahi Special Jafrani Zarda 99	Jhalokati, Bangladesh	Jhalokati
		Shahi Special Jafrani	Sattya Swaran Road, Jhalokati	Jhalokati
381	Salvia Chemical	Kasturi Zarda	1689 Purba Badda, Dhaka-1212	Dhaka
		Kasturi Zarda 91	1689 Purba Badda, Dhaka-1212	Dhaka
382	Salvia Chemical	Maa Special Pati Zarda	Chandpur, Bangladesh	Chandpur
383	Sikander Chemical	Haji Zarda	Siddique Bazar, Dhaka	Dhaka
384	City Zarda Factory	City Redleaf Zarda	Dhaka	Dhaka
		City Redleaf Pati Zarda	Dhaka	Dhaka
385	Siddique Chemical Works	Nawab Zarda	Patuakhali, Bangladesh	Patuakhali
386	Sifat Chemical Works	1 No. Shahazadi Zarda	Dagonbhuiyan, Feni, Bangladesh	Feni
		Shahazadi Zarda	Dagonbhuiyan, Feni, Bangladesh	Feni
387	Sylhet Zarda Factory	Surma Misti Zarda	Bandar Bazar Sylhet	Sylhet
388	Sium Chemical Co.	Maya Raton Pati Zarda	Savar, Dhaka	Dhaka
389	Sium Chemical	Maya Zarda	Savar	Dhaka

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Maya Shova Zarda	Saver, Dhaka	Dhaka
		Siyam Raton Pati	Savar, Dhaka Bangladesh	Dhaka
		Raton Pati Zarda	Savar, Dhaka	Dhaka
390	Sium Chemical Works	Maya Shova Zarda	Savar, Dhaka	Dhaka
391	Sium Chemical Factory	Maya Ezma Zarda	Hasem Road Matuail, Dhaka	Dhaka
		Siyam Raton Pati	Matuail, Dhaka	Dhaka
392	Sium-er Shahinoor Zarda Factory	Shahi Puri Zarda	Hatirpool, Faridpur	Faridpur
393	Suman Chemical Works	Nawab Zarda 22	Patuakhali, Bangladesh	Patuakhali
394	Suman Chemical Works	Hasempuri Zarda	Chandpur, Bangladesh	Chandpur
395	Suman Chemical Co.	Nasim Pati Zarda	Chandpur, Bangladesh	Chandpur
396	Suman Chemical Co.	Suman Zarda	Jagannathganj, Sunamganj, Sylhet	Sylhet
397	Suman Chemical Co.	Surma Misti Zarda 32	Lalmonirhat	Lalmonirhat
398	Suravi Chemical Works	Suravi 55	Dhaka, Bangladesh	Dhaka
399	Suravi Chemical Works	Special Pati Suravi 55 Zarda	351, Mir Hazaribag, Jatrabari Dhaka, Bangladesh	Dhaka
400	Suravi Chemical Works	Suravi Zarda 55	Highcourt More, Jashore	Jashore
		Suravi Zarda	Highcourt More, Jashore	Jashore
401	Suravi Zarda Works	Special Pati Suravi 55 Zarda	Dhaka, Bangladesh	Dhaka
402	Suravi Zarda Factory	Special Suravi 44	Jashore	Jashore
403	Suravi Zarda Works, Mizan Zarda Factory	Suravi 55 Zarda	Bheramara, Kushtia	Kushtia
404	Surma Chemical	Gopal 99 Zarda	Chandpur, Bangladesh	Chandpur
405	Surma Chemical Co.	Gopal Zarda 99	Chandpur, Bangladesh	Chandpur
406	Selim Zarda Factory	Atiker Raton Pati Zarda	Mymensingh	Mymensingh
407	Selim Zarda Factory	Selim Shova Zarda	Rajoir, Madaripur	Madaripur
408	Sainik Chemical Co.	Sainik Pan Porag	Dhaka, Bangladesh	Dhaka
409	Sohan Zarda Co.	Nayeem Pati Zarda	Highcourt More, Jashore, Bangladesh	Jashore
		Sohag Shahazadi Shukna Zarda	Dhaka, Bangladesh	Dhaka
410	Sohel Zarda Factory	Suman Pati Zarda	Lalmonirhat	Lalmonirhat
411	Haque Chemical Works, Pro. Samsul Haque	Sohagpuri Pati Zarda	Barguna, Bangladesh	Barguna
		Haque Zarda	Barguna, Bangladesh	Barguna

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Haque Zarda Atulneem	Barguna, Bangladesh	Barguna
412	Haque Zarda Factory	Haque Zarda	Rangpur, Bangladesh	Rangpur
413	Messer's Haque Zarda Factory	Haque Zarda	Rangpur, Bangladesh	Rangpur
414	Hridoy Chemical Works	Mokimpuri	Dhaka, Bangladesh	Dhaka
415	Hakim Chemical	Happypuri Zarda	Dhaka, Bangladesh	Dhaka
416	Hakim Zarda Company	National Zarda	Bheramara, Kushtia	Kushtia
417	Hakim Chemical Works	Hakimpuri Zarda	Dhaka, Bangladesh	Dhaka
418	Haji Abdul Sattar Chemical Works	Shahzadi Zarda	Uttar Badda, Dhaka	Dhaka
419	Haji Sattar Zarda Co.	Shahazadi Shukna Zarda	50204 Uttar Badda, Dhaka, Bangladesh	Dhaka
420	Haji Md. Sattar Zarda Company	Sattarer Shahazadi Shukna Zarda	50204 Uttar Badda, Dhaka, Bangladesh	Dhaka
421	Haji Mohammad Samim	Noor Special Pan Porag	2 Atul Chakraborti Road, Mymensingh	Mymensingh
422	Hajiruri Zarda Factory	Aminpuri Zarda	Raiganj, Sirajganj	Sirajganj
423	Harun Zarda Factory	Nawab Pan Porag Misti Zarda	Shariatpur	Shariatpur
424	Happypuri Zarda	Rishad Shova Zarda	Vanguri, Raiganj Sirajganj	Sirajganj
425	Happypuri Zarda Factory	Aminpuri Zarda (Packet)	Vanguri, Raiganj, Sirajganj	Sirajganj
426	Messer's Happypuri Zarda Factory	Aminpuri Zarda	Raiganj, Sirajganj	Sirajganj
427	Messer's Happypuri Zarda Factory, Alhaj Md. Abul Hakim	Hakimer Happypuri Zarda	Dhangora, Raiganj, Sirajganj	Sirajganj
		Happypuri Zarda	Dhangora, Raiganj, Sirajganj	Sirajganj
		Happypuri Zarda	Dhangora, Raiganj, Sirajganj	Sirajganj
428	Hasan Chemical Works	Hasan Zarda	Bhairab, Kishoreganj	Kishoreganj
429	Hero Zarda Factory	Zero Tambul Keshori Zarda	Mymensingh	Mymensingh
		Tambul Keshori Pati Zarda	Mymensingh	Mymensingh
		Tambul Keshori Zarda	Mymensingh	Mymensingh
		Hero Tambul Zarda	Mymensingh	Mymensingh
		Hero Tambul Special Keshori Zarda	Mymensingh	Mymensingh
		Hero Tambul Keshori Misti Zarda	Mymensingh, Bangladesh	Mymensingh
430	Helal Zarda Co.	Baba Zarda 1000	Khulna, Bangladesh	Khulna
431	Helal Zarda Products	Khanpur Zarda	Khulna, Bangladesh	Khulna
		Khalishpuri Zarda	Khulna, Bangladesh	Khulna

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
		Kanpur Zarda	Khulna, Bangladesh	Khulna
		1 No. Special Kanpur Zarda (1 No. Special Quality)	Khulna, Bangladesh	Khulna
432	Helal Zarda Property	Kanpur Baba 600 Zarda	Khulna, Bangladesh	Khulna
433	Helal Zarda Factory	Kabir Zarda	Khulna, Bangladesh	Khulna
434	Hussain Zarda Factory	Krishna Gopla Jafrani Pati	Lalpur, Natore, Bangladesh	Natore
		Chaman Bahaar	Lalpur, Natore, Bangladesh	Natore
435	Hussain Zarda Works	Rabi Pan Mashala	Lalpur, Natore, Bangladesh	Natore
		Shahi Madina Zarda	Lalpur, Natore, Bangladesh	Natore
436	Alam & Brother's	Alam Bhaier Fancy Gul	Haragach, Rangpur	Rangpur
437	Al-Amin & Brother's	Fancy Gul	Haragach	Rangpur
438	Pro. Alam & Brother's	Fancy Gul	Sarai, Haragach, Rangpur	Rangpur
439	A Kadir Eagle Tobacco Co.	1. Eagle Gul 2. Mozammel Hossain Mostafa Bahier Eagle Gul	Section 12/B, DL 2/17, Pallabi, Dhaka-1216	Dhaka
440	M. S. Khalek & Sons	Khalek Gul	Saidpur, Nilphamari	Nilphamari
441	S. M. Rayhan Chemical	Hati Marka Gul	Saidpur, Nilphamari	Nilphamari
442	Kazol Bidi Factory	Kazol Gul	Matrisadan Road, Haraganj, Rangpur	Rangpur
443	Messer's Khaled & Brother's	Khaled & Brother's	Saidpur, Nilphamari	Nilphamari
444	Goni Gul Karkhana	Goni Gul	Palpara, Jugia, Barkhada, Kushtia	Kushtia
445	Md. Zakir Hossain	Khaled Gul, Zakir Bhaier Special	Haragach, Rangpur	Rangpur
446	Jahangir Chemical	Eagle Gul	Haragach, Rangpur	Rangpur
447	Tarik Gul Co.	Tarik Bhai Gul	Saidpur, Nilphamari	Nilphamari
448	Nowshad & Brother's	Star Gul	Saidpur, Nilphamari	Nilphamari
449	Nasir Chemical Co.	1. Maa Gul 2. Nasir Bhaier 'Maa' Gul	2/A, Kedarnath D Lane, Begum Bazar, Dhaka, Bangladesh	Dhaka
450	Padma Gul Industries Ltd.	1. Double Hati Gul 2. Hati Gul (Special Double Hati Marka Gul)	Goalanda, Rajbari	Rajbari
451	Fazlu & Co.	Khaled Gul	Haragach, Rangpur	Rangpur
452	Bakul Shahi Morag Tobacco Company	Smart Eagle Gul	Purba Charail, Keraniganj, Model Thana, Dhaka-1310	Dhaka
453	Badrunessa Chemical Co.	Goni Gul	Kushtia	Kushtia
454	Messer's Badrunessa Chemical Co.	Goni Gul	Jugia, Barkhada, Kushtia	Kushtia

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
455	Bandhu Special Gul Factory	Bandhu Special Gul (Masud Alam Kamal Bhaier Zebra Marka)	Haragach, Rangpur	Rangpur
456	Babul Zarda & Gul Co.	Azim Arif Bhaier Special Eagle Gul	Sarail, Brahmanbaria	Brahmanbaria
457	Bharosa Champion Eagle Gul Co.	Champion Eagle Gul	Haragach, Rangpur	Rangpur
458	Maya Gul Factory	Maya Gul	Haragach, Rangpur	Rangpur
459	Millat Gul Factory	1. Millat Gul (Adil Bhaier Ghora Marka) 2. Millat Special Gul	Dhaka, Bangladesh	Dhaka
460	Mustafa Factory	Mujahid Gul	Kushtia, Bangladesh	Kushtia
461	Mostafa Gul Factory	1. Mostafa Gul 2. Special Gul	Mirpur, Dhaka	Dhaka
462	Mostafa Special Gul Factory	Dhaka Gul	Dhaka	Dhaka
463	Mostafa Asgar Ali Gul Factory	Mostafa Special Gul	Mirpur, Dhaka	Dhaka
464	Mostafa Asgar Ali Co.	Mostafa Special Gul	Mirpur, Dhaka	Dhaka
465	Mostafa Tobacco Co. Pro. Mostafa Asgar Ali	Mostafa Special Gul	Dhaka, Bangladesh	Dhaka
466	Mostafa Asgar Ali	Mostafa Asgar Gul	Mohammadpur, Dhaka	Dhaka
467	Messer's Mohana Enterprise	Khalek Bhaier Special Gul	Rangpur	Rangpur
468	Mohanpur Zarda & Tarek Gul Factory	Tarek Gul	Haragach, Rangpur	Rangpur
469	Ratna Chemical	Kalo Eagle Gul	87/2, Sarai, Haraganj, Rangpur	Rangpur
470	Pro. Rahmat Ali	Badsha Gul	Mahish-Khochha, Lalmonirhat	Lalmonirhat
471	Rahmat & Rahman Gul	Rahmat& Rahman Gul	111 No. Ferry Ghat, Khulna	Khulna
472	Shahi Ali Chemical Company	Shahi Ali Gul	Kamartek, Kamran, Narsingdi	Narsingdi
473	Shah Md. Alauddin Gul	Biddut Kalo Gul	Sultanganj, Bogura	Bogura
474	Shahazada Selim Gul	Tipu Sultan Gul	Dhaka, Bangladesh	Dhaka
475	Shahazada Selim Products	Shahazada Gul	Dhaka, Bangladesh	Dhaka
476	Sakib Gul Co.	Sakib Bhaier Special Gul	Saidpur, Nilphamari	Nilphamari
477	Hukka Chemical Works	Special Hukka Gul	Kushtia, Bangladesh	Kushtia
478	Hukkk Chemical Co.	Hukka Gul	Kushtia, Bangladesh	Kushtia
479	Hukka Gul Karkhana	Hukka Gul	Udbari, Karim Road, Kushtia	Kushtia
480	Ratna Chemical	Badsha Gul	Lalmonirhat	Lalmonirhat
481	Mostafa Gul Factory	Raju Gul	Colony Bottola, Bogura	Bogura

Sl. #	Name of Zarda Manufacturers	Zarda Brand Name	Address	District
482	Messer's Mohana Enterprise	Shahazadi Gul	Rangpur	Rangpur
483	S. M. Rayhan Chemical	Special Bagh Gul	Bogura	Bogura

ANNEX 5: List of SLT Manufacturers who are paying tax (218 manufacturers)

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
1	Dhaka	Dhaka	Dulal Chemical Zarda	Dulal Chemical Zarda	ChA-93/3/E, North Badda, Dhaka	Dulal Chemical	18141055056
2	Dhaka	Dhaka	Salvia Chemical	Salvia Zarda	1689, East Badda, Sona Katara, Dhaka-1212	Salvia Chemical	19934710101
3	Dhaka	Dhaka	Satter's Shazadi Zarda	Satter's Shazadi Zarda	Cha - 59/7-1, Uttar Badda - Dhaka-1212	Satter's Shazadi Zarda	18141075864
4	Dhaka	Dhaka	Jerin Taki Zarda	Taki Zarda	33/1, Siddique Bazar, Dhaka	Jerin Taki Zarda	000865394-0205
5	Dhaka	Dhaka	Jahangir Chemical	Shova Zarda	50, Nabab Katara, Dhaka	Jahangir Chemical	001500401-0205
6	Dhaka	Dhaka	Siddique Zarda	Siddique Zarda	33/1, Siddik Bazar, Dhaka	Siddique Zarda	001477844-0205
7	Dhaka	Dhaka	M/S Kaus Chemical Works	Hakimpuri Zarda	11, Aga Nawab Dewri, Dhaka	M/S Kaus Chemical Works	002442145-0205
8	Dhaka	Dhaka	Mannan Zarda	Monipuri Zarda	9, Ali Hossain Khan Road	Mannan Zarda	001240666-0205
9	Dhaka	Dhaka	Khorshed Chemical	Naim Zarda	3/2, Azizullah	Khorshed Chemical	000941369-0205
10	Dhaka	Dhaka	Mehanaz Chemical Zarda Factory	Bou Shova Zarda	Hindu Korail, Kalindi, Keraniganj, Dhaka	Mehanaz Chemical Zarda Factory	19191065664
11	Dhaka	Dhaka	M/S Izma Monzu Zarda	Izma Monzu	Hashem Road, Matuail, Demra, Dhaka	M/S Izma Monzu Zarda	001418279-0307
12	Dhaka	Dhaka	M/S Ridoy Chemical	Mukimpuri Zarda	Haoli, Zinzira, Keraniganj, Dhaka	M/S Ridoy Chemical	19191066480
13	Dhaka	Dhaka	Kabir Zarda Factory	Kabir Zarda	Road: 2, Plot: 3, Tushardhara, Matuail, Dhaka	Kabir Zarda Factory	1669186
14	Dhaka	Dhaka	Samir Chemical Co.	NA	501, East Jurain, Dania, Dhaka	Samir Chemical Co.	21301024433
15	Dhaka	Dhaka	Baba Al Tazer	Baba Zarda	55/A, Kaptan Bazar, Dhaka	Baba Al Tazer	000117316-0301

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
16	Dhaka	Dhaka	F. Rahman & Co.	Vija Pati Zarda	22, Joginagar, Dhaka	F. Rahman & Co.	001353339-0301
17	Dhaka	Dhaka	City Zarda	Dilip Zarda	28, Joginagar Lane, Dhaka	City Zarda	1384004
18	Dhaka	Dhaka	M/S Millat Gul, Zarda, Agarbatio Jhinuk Chun Factory	Rangpuri Zarda	2/1/1, Monir Lane, Gendaria, Dhaka	M/S Millat Gul, Zarda, Agarbatio Jhinuk Chun Factory	000759086-0301
19	Dhaka	Dhaka	Ratan Chemical	Ratan Zarda	87/2, Patla Khan Lane, Dhaka (Now Shifted to Bandar Bivag)	Ratan Chemical	000233126-0301
20	Dhaka	Dhaka	L. Rahman & Co.	Nur Chemical	351, Mir Hazaribag, Dhaka	L. Rahman & Co.	21261009127
21	Dhaka	Dhaka	Farid Chemical	Dhaka Surovi	103, East Mir Hazaribag, Dhaka	Farid Chemical	001343519-0301
22	Dhaka	Dhaka	Mim Zarda	Golapi	368, Mir Hazaribag, Dhaka	Mim Zarda	001302961-0301
23	Dhaka	Dhaka	Shaon Zarda Factory	Shahjadi	327/2, Mir Hazaribag, Dhaka	Shahjadi	21261009853
24	Dhaka	Dhaka	Momo Chemical	Momo	38, West Jatrabari, Dhaka (Now Shifted to Keraniganj)	Momo Chemical	21261009028
25	Dhaka	Dhaka	Selim Chemical Works	Selim	368/A, Mir Hazaribag, WASA Road, Dhaka	Selim Chemical Works	NA
26	Dhaka	Dhaka	Hossain Zarda	Monpuri	188, South Jatrabari, Dhaka	NA	NA
27	Dhaka	Narayanganj	M/S Mohiuddin Shahjadi Zarda	Mohiuddin Shahjadi Zarda	Kuliadi, Rupganj, Narayanganj	M/S Mohiuddin Shahjadi Zarda	001221678-0303
28	Dhaka	Narsingdi	M/S Shamim Chemical Works	Shamim Zarda	Ramnagar, Raypura, Narsingdi	M/S Shamim Chemical Works	21041021087
29	Dhaka	Narsingdi	M/S 1 No. GolapZarda Factory	1 No. Golap Zarda	Kamrab, Shibpur, Narsingdi	M/S 1 No. Golap Zarda Factory	002551244-0306
30	Dhaka	Narsingdi	M/S Bhai Bhai Chemical Co.	Tripti Zarda	Alirtek, Ghorashal, Polash, Narsingdi	M/S Bhai Bhai Chemical Co.	000159892-0306

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
31	Dhaka	Gazipur	M/S Sayeed Chemical Co.	Sayeeder Shahjadi	Monsurpur, Kaliganj, Gazipur	Sayeeder Shahjadi	000132193-0306
32	Dhaka	Gazipur	M/S Abdullah Chemical Works	NA	Saoraid, Kaliganj, Gazipur	M/S Abdullah Chemical Works	002181343-0306
33	Dhaka	Tangail	Kustary Zarda Factory	Kustary Zarda	Kagmari, Poddarpara, Tangail Sadar, Tangail	Kustary Jarda Factory	002653941-0406
34	Dhaka	Tangail	M/s. Shahadat Ratan Pati Zarda	Shahadat Ratan Pati Zarda	Guaria, Nallapara, Delduar, Tangail	M/s. Shahadat Ratan PatiJarda	'002642553-0406
35	Dhaka	Tangail	Full Ratan Pati Zarda Company	Full Ratan Pati Jarda	Charvayeta, Gala, Tangail Sadar, Tangail	Full Ratan Pati Zarda Company	'003333178-0406
36	Dhaka	Tangail	M/s. Mofel Camical Co.	Surjo Zarda	Chatila, Ghatail, Tangail	M/s. Mofel Camical Co.	002556397-0406
37	Dhaka	Tangail	Shorif Camical Co.	Shorif	Ghatail, Tangail	Shorif Camical Co.	001959263-0406
38	Dhaka	Tangail	Jamuna Ratan Zarda	Jamuna Ratan	Gobindashi, Bhuapur, Tangail	Jamuna Ratan Zarda	002642544-0406
39	Dhaka	Kishoreganj	M/S Hasan Chemical Works (Closed)	Hasan Zarda	Ranirbazar, Bhairab, Kishoreganj	M/S Hasan Chemical Works (Closed)	21041021060
40	Dhaka	Kishoreganj	Swapan Camical Works Zarda	Gurudeb Zarda	Katiadi Poschim Para; Katiadi PS; Kishoreganj-2330; Bangladesh	Swapan Camical Works Zarda	001253417-0105
41	Dhaka	Kishoreganj	Ruhani Zarda Haque Chemical Works	Ruhani Zarda	Charjhakalia, Jalalpur, Katiadi PS, Kishoreganj-2330, Bangladesh	Ruhani Zarda Haque Chemical Works	002198207-0105
42	Dhaka	Kishoreganj	Sabuj Zarda Karkhana	Sabuj	Uttar Charpukhia, Katiadi PS, Kishoreganj-2330, Bangladesh	Sabuj Zarda Karkhana	002171189-0105
43	Dhaka	Gazipur	Mukte Catter House	Mostafa Gul	Baniarchal A, Bager, Bazer, Mahana, Gazipur Sadar, Gazipur	NA	000190594-0103

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
44	Dhaka	Dhaka	M/S Shahajada Salim Products	Shahajada Gul	30/C, Debi Das Ghat Lane, Dhaka	M/S Shahajada Salim Products	001065755-0206
45	Dhaka	Dhaka	Shahajada Salim Products (2)	Shahajada Gul	30/C, Debi Das Ghat Lane, Dhaka	Shahajada Salim Products (2)	001069135-0206
46	Dhaka	Dhaka	Abdul Quadir Eagle	Shahi Eagle Gul	House No: 1/25,26, Road No: 6, Block-D, Section-12,	Abdul Quadir Eagle	000158843-0401
47	Dhaka	Dhaka	M/S Millat Gul, Zarda, Agarbatio Jhinuk Chun Factory	2/1/1, Monir Lane, Gendaria, Dhaka	2/1/1, Monir Lane, Gendaria, Dhaka	M/S Millat Gul, Zarda, Agarbatio Jhinuk Chun Factory	000759086-0301
48	Dhaka	Dhaka	M/S Nasir Chemical	Double Elephant	Nilu Sheikher Para, Goalanda, Rajbari, Goalanda PS, Rajbari-7710	M/S Nasir Chemical	000070653-0910
49	Dhaka	Dhaka	Mostafa Gul	Mostafa Gul	House#28, Road#04, Block#E, Section#12, Mirpur, Pallabi PS, Dhaka-1216	Mostafa Gul	000137486-0401
50	Sylhet	Sylhet	MA Chemical	NA	Basic Industrial Area, Khadimnagar; Sylhet Sadar PS, Sylhet-3100, Bangladesh	MA Chemical	000870388-0701
51	Sylhet	Sylhet	Nobin Chemical	NA	Shivbari, Guta Tikar Dakkhin Surma, Sylhet	Nobin Chemical	22041029328
52	Sylhet	Sylhet	Moon Moon Chemical	NA	Shivbari, Guta Tikar Mugla Bazar, Sylhet	Moon Moon Chemical	000814595-07
53	Rangpur	Dinajpur	North Bengal Chemical Works	Dinajpuri	Kaliaganj, Lalupara, Sadar, Dinajpur	North Bengal Chemical Works	001955202-1006

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
54	Rangpur	Dinajpur	Moslem Chemicals	Bijli	Duapur, Chirir Bandar, Dinajpur	Moslem Chemicals	001938116-1006
55	Rangpur	Nilphamari	Shamim & Sons	Shamim & Sons	East Sher-E-Bangla Road, Golahat, Syedpur, Nilphamari	Shamim & Sons	001380599-1002
56	Rangpur	Nilphamari	Mizan & Mozaharul Chemical	Mizan & Mozaharul Chemical	Bankmari, Shahapara, Sadar, Nilphamari	Mizan & Mozaharul Chemical	001694472-1002
57	Rangpur	Nilphamari	Moynul Chemical	Moynul Chemical	Ramganj, Nilphamari	Moynul Chemical	000145686-1002
58	Rangpur	Rangpur	Moti Zarda Factory	Moti Zarda	Haragach, Rangpur	Moti Zarda Factory	000059122-1001
59	Rangpur	Rangpur	Sonar Chand Zarda	Closed	Haragach, Rangpur	Sonar Chand Zarda	Closed
60	Rangpur	Rangpur	Langal Zarda Factory	Langal Zarda	Haragach, Rangpur	Langal Zarda Factory	6071019889
61	Rangpur	Rangpur	Motor Zarda Factory	Motor Zarda	Haragach, Rangpur	Motor Zarda Factory	11021026545
62	Rangpur	Rangpur	Raj Zarda Factory	Bhai Bhai Zarda	Haragach, Rangpur	Closed	11021026545
63	Rangpur	Rangpur	Zahangir Chemical Co.	Hakimpuri Zarda	Haragach, Rangpur	Zahangir Chemical Co.	11011055736
64	Rangpur	Rangpur	Zahangir Chemical Co.	Hakimpuri Zarda	Haragach, Rangpur	Zahangir Chemical Co.	002162091-1001
65	Rangpur	Rangpur	M/S Rony Zarda Bhai Bhai Zarda Factory	Bhai Bhai Zarda	Haragach, Rangpur	M/S Rony Zarda Bhai Bhai Zarda Factory	002162091-1001
66	Rangpur	Rangpur	Mohonpuri Zarda Factory	Closed	Haragach, Rangpur	Mohonpuri Zarda Factory	Closed
67	Rangpur	Rangpur	Arafat-er New Mohonpuri Zarda and Mohon Gul Factory	Closed	Haragach, Rangpur		Closed
68	Rangpur	Rangpur	M/S Sohag Gul & Zarda Factory	Closed	Haragach, Rangpur	Closed	Closed
69	Rangpur	Rangpur	M/S Surovi Zarda & Surovi Tarif Gul	Closed	Haragach, Rangpur	Closed	Closed

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
70	Rangpur	Rangpur	Khayer & Zarda Factory	Khayer & Zarda	Shahbashpur, Rangpur	Khayer & Zarda Factory	6061066748
71	Rangpur	Rangpur	S. M. Enterprise	S. M.	Baktiarpur, Rangpur	S. M. Enterprise	11011057732
72	Rangpur	Rangpur	Silvi Zarda	Silvi	Haragach, Rangpur	Silvi Zarda	6061066748
73	Rangpur	Rangpur	M/S Sujan Gul, Kajol Gul & Kajol Zarda Factory	Sujan & Kajol	Haragach, Rangpur	M/S Sujan Gul, Kajol Gul & Kajol Zarda Factory	11021024888
74	Rangpur	Rangpur	Special Shahzada Gul & Zarda	Shahzada	Haragach, Rangpur	Special Shahzada Gul & Zarda	001009414-1001
75	Rangpur	Rangpur	Suham Tarik, Gani Gul & Mohaguru Zarda Factory	Gani	Haragach, Rangpur	Suham Tarik, Gani Gul & Mohaguru Zarda Factory	455516
76	Rangpur	Rangpur	Special Alampuri Zarda & Gul Factory	Special Alampuri	Haragach, Rangpur	Special Alampuri Zarda & Gul Factory	1009414
77	Rangpur	Rangpur	1 No. Gurudev Zarda Manik Chemical Works	Gurudev	Sarai, Haragach, Rangpur	1 No. Gurudev Zarda Manik Chemical Works	001924828-1001
78	Rangpur	Rangpur	Mayer Dowa Lemonpuri Zarda & New Mostofa Gul Factory	Mayer Dowa Lemonpuri	Paglapir, Rangpur	Mayer Dowa Lemonpuri Zarda & New Mostofa Gul Factory	001540784-1001
79	Rangpur	Rangpur	Bhai Bhai Zarda Factory	New Hakimpuri, Shantipuri, Manik Vujapati	Kobaru, Burir Haat, Rangpur	Bhai Bhai Zarda Factory	001464834-1001
80	Rangpur	Rangpur	Mondol Zarda Factory	Mondol	Burir Haat Farm, Rangpur	Mondol Zarda Factory	000475289-1001
81	Rangpur	Rangpur	Haque Zarda Factory	Haque	Burir Haat Farm, Rangpur	Haque Zarda Factory	001937148-1001
82	Rangpur	Rangpur	Meraj Gul & Murad Zarda Factory	NA	Pakuria Sharif, Gangachara, Rangpur	Meraj Gul & Murad Zarda Factory	001397339-1001

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
83	Rangpur	Rangpur	J M Enterprise	J M	Habi Dighaltari, Gajghanta, Gangachara, Rangpur	J M Enterprise	001037527-1001
84	Rangpur	Rangpur	Zahid Chemical Works	NA	Ijorchali, Taraganj, Rangpur	Zahid Chemical Works	000205737-1001
85	Rangpur	Rangpur	Jamuna One Zarda and Gul Factory	Jamuna One	Alemar Bazar, Gajghanta, Gangachara, Rangpur	Jamuna One Zarda and Gul Factory	000693636-1001
86	Rangpur	Rangpur	Mukti Zarda Factory	Mukti Zarda	Dangirhat, Taraganj, Rangpur	Mukti Zarda Factory	002355655-1001
87	Rangpur	Rangpur	Ganesh Zarda	Closed	Alemar Bazar, Gajghanta, Gangachara, Rangpur	Ganesh Zarda	1244804
88	Rangpur	Rangpur	Noor Zarda	Closed	Gajghanta, Gangachara, Rangpur	Noor Zarda	1542606
89	Rangpur	Rangpur	Kushumpuri Zarda Factory	Kushumpuri Zarda	Burirhat, Rangpur	Kushumpuri Zarda Factory	002198031-1001
90	Rangpur	Kurigram	Bhai Bhai Zarda Factory	Ershadpuri	Ulipur, Kurigram	NA	
91	Rangpur	Kurigram	Erfadpuri Zarda Factory	Erfadpuri	Chilmari, Kurigram	Erfadpuri Zarda Factory	002049336-1004
92	Rangpur	Lalmonirhat	Monpuri Zarda	Monpuri	BDR Gate, Lalmonirhat	MonpuriZarda	6101016242
93	Rangpur	Lalmonirhat	N Rahman Zarda	N Rahman	Sarkupur, Aditmari, Lalmonirhat	N Rahman Zarda	659516
94	Rangpur	Gaibandha	555 No. Minar Zarda Factory	555 No. Minar Zarda	Bridge Road, Kali Bari, Gaibandha	555 No. Minar Zarda Factory	11051034682
95	Rangpur	Thakurgaon	Sharif Chemical Works	Sharif Chemical	Shantinagar, Thakurgaon	Sharif Chemical Works	NA
96	Rangpur	Thakurgaon	Mina Zarda	Shahi Babar Dowa	Thakurgaon Road, Thakurgaon	Mina Zarda	659516
97	Rangpur	Thakurgaon	Rowshoni Zarda	Rowshoni Zarda	At the back of the upazilla office, Ranishongkoil, Thakurgaon	Rowshoni Zarda	NA

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
98	Rangpur	Dinajpur	M/S Meghla Hakimpuri Zarda and Bishad Gul	Meghla	Ranir Bandar, Chirir Bandar, Dinajpur	M/S Meghla Hakimpuri Zarda and Bishad Gul	1013388
99	Rangpur	Rangpur	Mohonpuri Zarda & Tarek Gul	Mohonpuri Zarda	Haragach, Rangpur	Mohonpuri Zarda & Tarek Gul	002303922-1001
100	Rangpur	Rangpur	Medhapuri Zarda & A. Gani Gul	Medhapuri Zarda	Haragach, Rangpur	Medhapuri Zarda & A. Gani Gul	000668686-1001
101	Rangpur	Rangpur	Monipuri Mannan-er Zarda & Gul Factory	Monipuri Mannan-er Zarda	Haragach, Rangpur		000950956-1001
102	Rangpur	Rangpur	M/S Sujan Gul, Kajol Gul & Kajol Zarda Factory	Sujan & Kajol	Haragach, Rangpur	Sujan & Kajol	11021024888
103	Rangpur	Rangpur	Special Shahzada Gul & Zarda	Shahzada	Haragach, Rangpur	NA	001009414-1001
104	Rangpur	Rangpur	Suham Tarik, Gani Gul & Mohaguru Zarda Factory	Gani	Haragach, Rangpur	NA	455516
105	Rangpur	Rangpur	Nahid Chemical & 1 No. Shahazada, Kajoli & Special Gani Gul	1 No. Shahazada, Kajoli & Special Gani	Chankuti, Haragach, Rangpur	Nahid Chemical & 1 No. Shahazada, Kajoli & Special Gani Gul	11031011099
106	Rangpur	Rangpur	Special Alampuri Zarda & Gul Factory	Special Alampuri	Haragach, Rangpur	Special Alampuri Zarda & Gul Factory	1009414
107	Rangpur	Rangpur	Manik Ratan Zarda & Gul Factory	Manik Ratan	Haragach, Rangpur	Manik Ratan Zarda & Gul Factory	11011054050
108	Rangpur	Rangpur	M/S Special Gani Gul & Taher Gul Factory	Special Gani & Taher Gul	Haragach, Rangpur	M/S Special Gani Gul & Taher Gul Factory	002866396-1001
109	Rangpur	Rangpur	Fancy Gul	Fancy Gul	Sarai, Haragach, Rangpur	Fancy Gul	001547404-1001

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
110	Rangpur	Rangpur	Tiger Gul	Tiger Gul	Haragach, Rangpur	Tiger Gul	6071019807
111	Rangpur	Rangpur	Langol Gul	Langol Gul	Haragach, Rangpur	Langol Gul	001494558-1001
112	Rangpur	Rangpur	Motor Gul	Motor Gul	Haragach, Rangpur	Motor Gul	000104532-1001
113	Rangpur	Rangpur	Maya Gul	Maya Gul	Haragach, Rangpur	Maya Gul	001798444-1001
114	Rangpur	Rangpur	Moti Gul Factory	Moti Gul	Haragach, Rangpur	Moti Gul Factory	000059167-1001
115	Rangpur	Rangpur	1 No. Gani & Khaled Gul	1 No. Gani & Ostad Gul	Haragach, Rangpur	1 No. Gani & Khaled Gul	000971806-1001
116	Rangpur	Rangpur	Jahangir Chemical Co. Gul	Jora Eagle Gul	Haragach, Rangpur	Jahangir Chemical Co. Gul	11011055736
117	Rangpur	Rangpur	M/S Medhapuri Zarda & Abdul Gani Gul Factory-1	Medhapuri Zarda & Abdul Gani Gul	Haragach, Rangpur	M/S Medhapuri Zarda & Abdul Gani Gul Factory-1	000668686-1001
118	Rangpur	Rangpur	M/S Sohag Gul & Zarda Factory, Sarai, Haragach, Rangpur-4	Sohag Gul	Haragach, Rangpur	M/S Sohag Gul & Zarda Factory, Sarai, Haragach, Rangpur-4	000550224-1001
119	Rangpur	Rangpur	Zakir Bhaier New Khaled o Sakib Gul	Zakir Bhaier New Khaled o Sakib Gul	Haragach, Rangpur	Zakir Bhaier New Khaled o Sakib Gul	000669972-1001
120	Rangpur	Rangpur	No. 1 Eagle Gul Factory	No. 1 Eagle Gul	Haragach, Rangpur	No. 1 Eagle Gul Factory	001206916-1001
121	Rangpur	Rangpur	M/S Rony Gul & Zarda Factory (Bhai Bhai Gul & Zarda)	Bhai Bhai Gul	Haragach, Rangpur	M/S Rony Gul & Zarda Factory (Bhai Bhai Gul & Zarda)	002162091-1001
122	Rangpur	Rangpur	M/S Rabbi Gul Factory	Rabbi Gul	Haragach, Rangpur	M/S Rabbi Gul Factory	000673265-1001
123	Rangpur	Rangpur	M/S M Tarif Gul Factory	M Tarif Gul	Haragach, Rangpur	M/S M Tarif Gul Factory	001382923-1001
124	Rangpur	Rangpur	M/S Mohonpuri Zarda & Tarek Gul	Mohonpuri Gul	Haragach, Rangpur	M/S Mohonpuri Zarda & Tarek Gul	002303922-1001
125	Rangpur	Rangpur	M/S N. A. Chemical Co.	Vorosha Gul	Haragach, Rangpur	M/S N. A. Chemical Co.	000227746-1001

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
126	Rangpur	Rangpur	M/S Milon Gul & Choto Khaled Gul	Milon Gul	Haragach, Rangpur	M/S Milon Gul & Choto Khaled Gul	001024494-1001
127	Rangpur	Rangpur	Mayer Dowa Lemonpuri Zarda & New Mostofa Gul Factory	Mayer Dowa Lemonpuri	Paglapir, Rangpur	Mayer Dowa Lemonpuri Zarda & New Mostofa Gul Factory	001540784-1001
128	Rangpur	Nilphamari	Tarek Gul Company	Tarek Gul	Notun Babupara Saidpur, Nilphamari	Tarek Gul Company	000122443-1002
129	Rangpur	Nilphamari	Tarek Gul Company 2	Tarek Gul	Basunia Mor, Bypass Road, Mistri Para, Saidpur, Nilphamari	Tarek Gul Company 2	000310008-1002
130	Rangpur	Nilphamari	Taslim Gul Factory	Taslim Gul	Abdus Kuddus Lane, Bashbari, Saidpur, Nilphamari	Taslim Gul Factory	000067288-1002
131	Rangpur	Nilphamari	Sakib Gul Factory-1	Sakib Gul	Aminul Haque Road, Notun Babupara, Saidpur, Nilphamari	Sakib Gul Factory-1	000122919-1002
132	Rangpur	Nilphamari	Sakib Gul Factory-2	Sakib Gul	Botola Gari, Bypass Road, Saidpur, Nilphamari	Sakib Gul Factory-2	002192634-1002
133	Rangpur	Nilphamari	Khaled & Brothers	Khaled & Brothers	Bashbari, Saidpur, Nilphamari	Khaled & Brothers	000124778-1002
134	Rangpur	Nilphamari	Star & Touhid Gul	Star & Touhid Gul	Bashbari, Saidpur, Nilphamari	Star & Touhid Gul	000123817-1002
135	Rangpur	Nilphamari	Alom Traders	Alam Traders	Jaldhaka, Nilphamari	Alom Traders	NA
136	Rangpur	Nilphamari	Tipu Sultan Gul	Tipu Sultan Gul	(Sarpukur, Aditmari) Lalmonirhat	Tipu Sultan Gul	001615445-1007
137	Rangpur	Nilphamari	Badsha Gul	Badsha Gul	Moh ishkhocha Bazar, Aditmari Lalmonirhat	Badsha Gul	001579278-1007
138	Rangpur	Nilphamari	Tipu Sultan Gul	Shahzada Selim Products	Namuri, Aditmari Lalmonirhat	Tipu Sultan Gul	001574928-1007
139	Rajshahi	Pabna	M/S Asad Zarda Factory	AsadZarda	Piarpur, Ishwardi, Pabna	M/S Asad Zarda Factory	NA

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
140	Rajshahi	Bogura	M/S Shawkat Zarda Factory	Al Amin Puri Zarda	Mohasthan, Shibganj, Bogura	M/S Shawkat Zarda Factory	001961651-1106
141	Rajshahi	Bogura	M/S Bulbul Zarda Factory	Mohonpuri Zarda	Mohasthan, Shibganj, Bogura	M/S Bulbul Zarda Factory	001961599-1106
142	Rajshahi	Bogura	M/S Jalil Chemical Works (Zarda)	Hakimpuri Zarda	Kamarpara, Shajanpur, Bogura	M/S Jalil Chemical Works (Zarda)	002772127-1106
143	Rajshahi	Bogura	M/S Nasim Bhai Nadim Bhai Zarda	Nasim Bhai Nadim Bhai Zarda	No	M/S Nasim Bhai Nadim Bhai Zarda	6162000253
144	Rajshahi	Rajshahi	M. Amzad & Co.	Amzad Zarda	Rajpara, Rajshahi Court, Rajshahi	M. Amzad & Co.	12031033660
145	Rajshahi	Rajshahi	Benarashi Zarda Factory	Benarashi Zarda	Rajpara, Rajshahi Court, Rajshahi	Benarashi Zarda Factory	12031033679
146	Rajshahi	Sirajganj	Mamun Chemical	Mamun Chemical	Mirpur, Sirajganj	Mamun Chemical	002417908-1107
147	Rajshahi	Sirajganj	Happypuri Zarda Factory	Happypuri Zarda	Dhangora, Rajganj, Sirajganj	Happypuri Zarda Factory	000139988-1107
148	Rajshahi	Sirajganj	Tripti Zarda Factory	Golapi Zarda	Shahjadpur, Sirajganj	Tripti Zarda Factory	000646977-1107
149	Rajshahi	Sirajganj	Adhikari Zarda Factory	Ashokpuri Zarda	Alamdanga, Ullapara, Sirajganj	Adhikari Zarda Factory	000448665-1107
150	Rajshahi	Sirajganj	Rajab Zarda Factory	Holudpatti Zarda	Alamdanga, Ullapara, Sirajganj	Rajab Zarda Factory	000724475-1107
151	Rajshahi	Sirajganj	Pradip Zarda Factory	Mokimpuri Zarda	Ratankandi, Solonga, Sirajganj	Pradip Zarda Factory	000198933-1107
152	Rajshahi	Pabna	M/S Asad Zarda Factory	Asad Zarda	Piarpur, Ishwardi, Pabna	M/S Asad Zarda Factory	002534652-1105
153	Rajshahi	Bogura	M/S Mokbul Gul	Bagh Marka Mokbul Gul	Puran Bogura, Bogura	M/S Mokbul Gul	002013901-1106
154	Rajshahi	Rajshahi	Kiron Chemical Co.	Kiron Gul	Tegur Tanor Road, Rajshahi	Kiron Chemical Co.	12021042110
155	Rajshahi	Sirajganj	Mamun Chemical	Mamun Chemical	Mirpur, Sirajganj	Mamun Chemical	002417908-1107
156	Mymensingh	Mymensingh	Selim Zarda Factory	Selim Zarda	37/Gha, Kachijuli, Masjid Road, Mymensingh	Selim Zarda Factory	001916161-0104

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
157	Mymensingh	Mymensingh	A/C Product	A/C Product	Char-Kalibari, Sadar, Mymensingh	A/C Product	001937378-0104
158	Mymensingh	Mymensingh	Al-Amin Zarda Factory	Al-Amin Zarda	40, Katakhal, Shaheb Qatter, Mymensingh	Al-Amin Zarda Factory	001916213-0104
159	Mymensingh	Mymensingh	Nurani Zarda Factory	Nurani Zarda	2/3, Atulchokryborti Road, Mymensingh	Nurani Zarda Factory	001929284-0104
160	Mymensingh	Mymensingh	Suchi Moni Zarda	Suchi Moni Zarda	08, Me-Chu-Ya Bazar, Mymensingh Sadar, Mymensingh	Suchi Moni Zarda	001937387-0104
161	Mymensingh	Mymensingh	Opu Zorda Factory	Opu Zarda	103/A, A.B Guha Road, Sadar, Mymensingh	Opu Zarda Factory	001936453-0104
162	Mymensingh	Mymensingh	Amin Zarda Factory	Amin Zarda	27/2, Shanki Para, Coronation Road, Kotwali, Mymensingh	Amin Zarda Factory	001951885-0104
163	Mymensingh	Mymensingh	Hiru Zarda Manufacturing	Hiru Tambul Kesori	Badekapa, Mymensingh Sadar, Mymensingh	Hiru Zarda Manufacturing	001935307-0104
164	Mymensingh	Mymensingh	Monin Zarda	Momin Zarda	Aqua, Chukitola, Mymensingh Sadar, Mymensingh	Monin Zarda	001987234-0104
165	Mymensingh	Mymensingh	Rocky & Co.	Rocky & Co.	Aqua Purbah Para, Noyanpara, Mymensingh	Rocky & Co.	001937281-0104
166	Mymensingh	Mymensingh	Bhai Bhai Zarda Factory	Bhai Bhai Zarda	Jowgora, Nandail Pourasava, Nandail, Mymensingh	Bhai Bhai Zarda Factory	001885579-0104
167	Mymensingh	Netrokona Sadar	M/s Shamim Zarda Factory	Siam Zarda	Islampur, Netrokona Sadar.	M/s Shamim Zarda Factory	002422541-0106
168	Mymensingh	Netrokona Sadar	M/s Bhai BhaiJarda Factory	Bhai Bhai Zarda	Shahid Minar Road Netrokona, Sadar	M/s Bhai BhaiJarda Factory	002731827-0106

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
169	Mymensingh	Sherpur Sadar	Rashida Zarda Factory	Rashida Zarda	Losmonpur, Kosumhati, Sherpur Sadar, Sherpur	Rashida Zarda Factory	001488074-0107
170	Mymensingh	Jamalpur	M Sardar Zarda Factory	M Sardar Zarda	Mukondabari, Jamalpur Sadar	M Sardar Zarda Factory	'002198701-0407
171	Mymensingh	Jamalpur	Spacial Mohini Zarda Factory	Special Mohini Zarda	Shakhervida, Jamalpur Sadar	Spacial Mohini Zarda Factory	'000810058-0407
172	Mymensingh	Jamalpur	Sayed Zarda Factory	Sayed Zarda	Melandah, Jamalpur	Sayed Zarda Factory	'002198728-0407
173	Mymensingh	Jamalpur	Momin Zarda Factory	Momin Zarda	Sharifpur, Jamalpur Sadar	Momin Zarda Factory	'002198746-0407
174	Mymensingh	Jamalpur	Khalil Zarda Factory	Khalil Zarda	Melandah, Jamalpur	Khalil Zarda Factory	002398606-0407
175	Mymensingh	Jamalpur	Dinajpuri Zarda Factory	Dinajpuri Zarda	Dinaj PURI Zarda	Dinajpuri Zarda Factory	000821658-0407
176	Khulna	Jashore	M/S Molla Products	Molla Zarda	Azompur, Darshana, Damurhuda, Chuadanga	M/S Molla Products	002875713-0904
177	Khulna	Jashore	Jahangir Chemical Works	Chamon Bahar, Chamon Pan Parag, Dhana Pan, Pan Masla, Surovi 55, Surovi 56, Al Amin, Mojahid, Luspati	Ambika Basu Lane, Bharandipara, Jashore	Jahangir Chemical Works	000036612-0910
178	Khulna	Jashore	Bharoti Zarda Works	Surovi Zarda, Moti Zarda, Bharoti Zarda, Shova Zarda	Loan office para, Sadar, Jashore	Bharoti Zarda Works	002312253-0910
179	Khulna	Jashore	Ma Zarda Chemical Works	NA	Khulna Road, Bokchar, Jashore	Ma Zarda Chemical Works	001342154-0910

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
180	Khulna	Jashore	Al Amin Zarda Factory	Modhupori, Surovi, Moti, Multinational, Kundu, Gopal, Puru, Lal Baba, Ratna Misti Masla, Chamon Bahar, Al Amin, Pan Parag, Sajib Pan Chatni	Piary Mohan Road, Basupara, Jashore	Al Amin Zarda Factory	00089482-0910
181	Khulna	Kushtia Sadar	Thakur Products & T.Z.F.	Kushtia Sadar	23, Bholanath Pal Lane, Aruapara, Kushtia Sadar. PS: Kushtia-7000	Thakur Products & T.Z.F.	001324091-0903
182	Khulna	Kushtia	Hakka Chemical Works	Hakka	Udibari, Jogoti, Kushtia Sadar PS: Kushtia-7000	Hakka Chemical Works	001323836-0903
183	Khulna	Kushtia	Zakir Zarda Factory	Zakir, Halimpuri, Padmapur, National, Zakir Gold, Surovi, Zakir Gold Fatha, Mini Zakir, Mahazadi	Rothpara, Bheramara, Kushtia	Zakir Zarda Factory	001283802-0903
184	Khulna	Kushtia	Moni Zarda Factory	Moni Zarda, Moni Shova Zarda Moni Fatha Zarda	Bahadurpur, Bheramara, Kushtia	Moni Zarda Factory	000296989-0903
185	Khulna	Kushtia	Mizan Zarda Factory	Mizan Halipuri, Mizan Padmapuri, Mizan Shova, Mizan Shovapata, Mizan Shova Kouta, Mizan	Brahmonpara, Bheramara, Kushtia	NA	000321229-0903

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
				National Pata, Mizan Ratan, Mizan Baba, Mizan Surovi, MizanHena, Mizan Tin Zarda			
186	Khulna	Kushtia	Sajib Zarda Factory	Sajib, Pan Parag, Sajib Shova, Sajib Misti, Sajib Henapati, Sajib Dhone Zarda	Brahmonpara, Bheramara, Kushtia		002089126-0903
187	Khulna	Kushtia	Kalam & Badhon Zarda Factory	Padmapur, Shova Fatha, Badhon, Badhon Gold Fatha, Shova Kouta, Pan Parag	Satbaria, Bheramara, Kushtia	Kalam & Badhon Zarda Factory	000268188-0903
188	Khulna	Kushtia	K. S. Biswas Chemical Works	Halimpur, Biswas Plastic, Rocket, Tajuddin, Surovi, Shova, Shovapata, Diamond, Delux, Pan Parag, Biswas Tin, Biswas Altajur Baba	Allardarga, Doulatpur, Kushtia	K. S. Biswas Chemical Works	000292673-0903
189	Khulna	Kushtia	Nabab Zarda Chemical Works	Nabab Choto Kouta, Nabab BoroKouta	Allardarga, Doulatpur, Kushtia	Nabab Zarda Chemical Works	000202301-0903
190	Khulna	Kushtia	Z. M. Chemical Works	Hakimpur, Shahajadi, Bab Shafer Ali, Misti	Allardarga, Doulatpur, Kushtia	Z. M. Chemical Works	000696524-0903

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
				Pan Parag, Shova Zarda			
191	Khulna	Kushtia	M/S Panshahi Zarda Factory	Shahi Shad Masla, Pan Keahori, Pan Moja, Chomon Bahar, Bhijapati, Boro Surovi, Sahapuri, Salamoti, Pan Parag.	Sector-8, Shilpa Plot-A 10, High Court More, Jashore	M/S Panshahi Zarda Factory	000414925- 0910
192	Khulna	Khulna	Laboni Zarda, Khulna	NA	NA	NA	NA
193	Khulna	Khulna	Helal Zarda, Khulna	NA	NA	NA	NA
194	Khulna	Khulna	Padma Moni Zarda, Khulna	NA	NA	NA	NA
195	Khulna	Khulna	Forman Chemical Zarda, Khulna	NA	NA	NA	NA
196	Khulna	Khulna	Dulal Zarda, Khulna	NA	NA	NA	NA
197	Khulna	Khulna	Babul Zarda, Khulna	NA	NA	NA	NA
198	Khulna	Khulna	Amin Zarda, Khulna	NA	NA	NA	NA
199	Khulna	Khulna	Rahmat Gul, Khulna	NA	NA	NA	NA
200	Khulna	Khulna	Ashraf Gul, Khulna	NA	NA	NA	NA
201	Khulna	Kushtia	Chakka Gul Factory	Chakka	18, B.K. Saha Street Rajarhat More, Kushtia Sadar PS: Kushtia-7000	Chakka Gul Factory	002094959- 0903
202	Khulna	Kushtia	Badrunnesa Chemical Co.	Goni	Gugia, Palpara, Barkhada, Kushtia SadarPS, Kushtia -7000	Badrunnesa Chemical Co.	002094914- 0903
203	Khulna	Kushtia	Hakka Chemical Works	Hakka	Udibari, Jogoti, Kushtia SadarPS, Kushtia -7000	Hakka Chemical Works	001323836- 0903

SI #	Division	District	Company Name	Brand Name	Company Address	Registration #	BIN #
204	Khulna	Kushtia	Badrunnesa Chemical Co.	Goni Gul	Poradha, Mirpur, Kushtia	Badrunnesa Chemical Co.	000235504-0903
205	Khulna	Chuadanga	Nazir Gul	Nazir Gul	Mobarak Para, Darshana, Damurhuda, Chuadanga		000050388-0904
206	Barishal	Barguan	Mrs. Haque Chemical	NA	NA	NA	NA
207	Barishal	Barguan	Mrs. Uzzal Chemical (Zarda)	NA	NA	NA	NA
208	Barishal	Barishal	N. K. Chemical Zarda	NA	NA	NA	NA
209	Barishal	Barishal	Rahman Chemical, (Zarda)	NA	NA	NA	NA
210	Barishal	Patuakhali	Shikdar Chemical Works (Zarda)	NA	NA	NA	NA
211	Barishal	Patuakhali	Reva Chemical (Zarda)	NA	NA	NA	NA
212	Barishal	Jhalokati	Sabiha Chemical (Zarda)	NA	NA	NA	NA
213	Chattogram	Cumilla	Rabiul Chemical (Zarda)	NA	Barera Uttarpara, Debidwar, Cumilla	NA	821419
214	Chattogram	Cumilla	Musa (Zarda)	NA	Jafarganj, Debidwar, Cumilla	NA	731089
215	Chattogram	Chandpur	Surma Chemical (Zarda)	NA	Puran Bazar, Chandpur	NA	00188'001882 58560602585 6060
216	Chattogram	Chandpur	Jamal Chemical (Zarda)	NA	Najirpara, Chandpur	NA	00910631406 06
217	Chattogram	Chandpur	Milon Chemical (Zarda)	NA	Haimchar, Hajiganj, Chandpur	NA	00195391806 06
218	Chattogram	Chandpur	Brothers Chemical (Zarda)	NA	Haimchar, Hajiganj, Chandpur	NA	NA

ANNEX 6: Manufacturers-wise Last Five Years' Tax Payments Statuts

SI #	Tax Payment (Figures in Thousands, Tk.)					Total Rev. collected
	2015-16	2016 -17	2017 - 18	2018 - 19	2019 - 20	
1	537	876	894	1173	836	4316
2	1964	3545	4321	6658	6200	22688
3	233	322	732	1290	903	3480
4	195	246	274	401	239	1355
5	163	299	324	467	425	1678
6	0	0	0	83	58	141
7	40613	69063	66490	62417	41302	279885
8	1471	2051	2578	5704	5107	16911
9	240	336	422	534	416	1948
10	340	787	395	1901	2122	5545
11	5555	8650.907	9211.769	10222.394	9695.537	43335.6
12	425	1166	210	522	370	2693
13	107	157	200	151	0	615
14	0	0	0	14	5	19
15	45327.255	73574.68	66077.46	68200.092	42641.622	295821
16	117.525	154.3	210	314	286.044	1081.87
17	121.925	246.3	307.65	343.18	277.2	1296.26
18	0	0	121	118.1	35.955	275.055
19	30440.947	51845.424	64238.757	75426.921	30165.696	252118
20	61	53	37	152	62	365
21	54	46	45	73	82	300
22	136	162	178	242	250	968
23	165	182	224	282	303	1156
24	1548	3856	5743	4296	0	15443
25	0	0	0	96	85	181
26	0	0	0	0	128	128
27	375	4301	4415	4487	1028	14606
28	55	104	109	143	164	575
29	0	0	0	0	25	25
30	100	159	191	335	477	1262
31	65	91	105	171	207	639
32	32	46	51	56	76	261
33	40	95	80	135	121	471
34	0	70	92	155	127	444
35	0	34	70	170	123	397
36	27	89	43	47	28	234
37	0	0	36	96	78	210
38	24	64	80	123	100	391
39	42	67	72	47	0	228
40	1378	4855	7145	13464	12143	38985
41	35	36	44	43	47	205
42	58	59	62	69	67	315
43	698	1394	1477	2273	2045	7887
44	3111	4525	8780	9970	6945	33331
45	0	0	1744	5970	6043	13757
46	5364	14090	16246	17630	14685	68015

SI #	Tax Payment (Figures in Thousands, Tk.)					Total Rev. collected
	2015-16	2016 -17	2017 - 18	2018 - 19	2019 - 20	
47	0	0	121	118.1	35.955	275.055
48	102.2	167.5	182.9	226.22	245	923.82
49	1741	3133	3581	4944	4472	17871
50	13.4	185.5	191.2	102.1	0	492.2
51	32	84	62	65	40	283
52	1556	1680	988	874	564	5662
53	39.92	43.56	42.71	97.94	148.5	372.63
54	31.73	35.73	34.49	96.96	108.55	307.46
56	42.2	37.6	79.3	280.75	384	823.85
57	0	85	45	45	65	240
58	0	11	20	35	48	114
59	86.5	80.5	56	124.5	156	503.5
60	45.54	48	28	0	0	121.54
61	26.77	26	8.5	18.588	0	79.858
62	22.37	21	13.5	25.2	24.8	106.87
63	12.6	6.5	0	0	0	19.1
64	0	34.5	0	15.4	2.5	52.4
65	0	34.5	0	15.4	2.5	52.4
66	0	4	0	41.96	68.791	114.751
67	0	6.318	2.246	0	0	8.564
68	0	0	8.5	0	0	8.5
69	0	0	7	15.088	0	22.088
70	0	0	0	5.867	0	5.867
71	15.8	19	16.8	46.6	4.55	102.75
72				9.64	13	22.64
73	19.068	22.67	14	42.4	27.3	125.438
74	309	640	703.4	885	1213.325	3750.73
75	6.627	11.079	16.248	41.785	6.76	82.499
76	0	0	19	0	0	19
77	0	0	0	89.5	48.75	138.25
78	0	0	0	185.06	140.205	325.265
79	0	125	110	109.5	100	444.5
80	0	77	81	84	121	363
81	0	34	44	70.5	83	231.5
82	0	10	37	50.87	58	155.87
83	0	10	37	50.87	58	155.87
84	0	0	41	82.5	93	216.5
85	0	0	0	54.65	60	114.65
86	0	0	0	25.96	31	56.96
87	0	0	0	10	0	10
88	0	0	0	10.01	0	10.01
89	0	0	0	10.01	40.3	50.31
90	362	575	713	703	478	2831
91	0	0	0	0	6	6
92	0	23	23	18	28	
93	0	0	0	4	0	4
94	159	67	76	177	242.8	721.8
95	0	5.1	28.14	57	43	133.24

SI #	Tax Payment (Figures in Thousands, Tk.)					Total Rev. collected
	2015-16	2016 -17	2017 - 18	2018 - 19	2019 - 20	
96	0	0	8.6	6	21	35.6
97	0	0	12.9	64	36	112.9
98	0	0	5.81	34.38	43.85	84.04
99	0	0	0	4.492	0	4.492
100	0	0	0		12.65	12.65
101	0	0	0	0	3.8	3.8
102	309	640	703.4	885	1213.325	3750.73
103	6.627	11.079	16.248	41.785	6.76	82.499
104			0	19	0	19
105	27.794	58	38	287.393	117.98	529.167
106				89.5	48.75	138.25
107	0	1.872	0	9.097	0	10.969
108				0	50.49	50.49
109	742	807.5	790	1113.718	1122	4575.22
110	83	77.05	77	93	139	469.05
111	36.84	38.5	39.5	76.765	67.828	259.433
112	17.7	32.5	22.5	25.75	25.6	124.05
113	189	345	352	442	532	1860
114	40	39	33	75.5	83	270.5
115	4	11	6.6	8	19.051	48.651
116	0	117	100.5	117.6	55.4	390.5
117	0	0	7.5	88.014	86.868	182.382
118	0	0	6.812	71.922	45.524	124.258
119	0	0	19.848	40	21.5	81.348
120	0	0	0	42.9	29.2	72.1
121	0	0	0	58.766	0	58.766
122	0	0	0	4	0	4
123	0	0	0	5	0	5
124	0	0	0	5.335	0	5.335
125	0	0	0	389.7	479.769	869.469
126	0	0	0	5	0	5
127	0	125	110	109.5	100	444.5
128	1014	1442	1855.2	2887.3	3639	10837.5
129	0	313.5	853.6	1440	1917	4524.1
130	153.4	207.15	327	403	496	1586.55
131	455	666	1165.1	2258	2150	6694.1
132	0	183	365	645	847	2040
133	438.8	687.4	1169.6	1707.4	2009	6012.2
134	321.2	478.6	925	1538.6	1888	5151.4
135	0	37	42	44	54	177
136	128	180	267	419	281	1275
137	147	177	210	311	293	1138
138	0	0	0	51	100	151
139	142.2	192	242.2	486.1	613.1	1675.6
140	65.55	129.68	243.3	304	254	996.13
141	124.53	250	347.2	538.4	442.7	1702.83
142	165	353	456	601	710	2285
143	83	172	185	303	224	967

SI #	Tax Payment (Figures in Thousands, Tk.)					Total Rev. collected
	2015-16	2016-17	2017-18	2018-19	2019-20	
144	103.6	228.5	253	267	167.2	1018.84
145	297	438.3	567.17	441.89	NA	1744.36
146	0	0	40.9	90.7	152.9	284.5
147	0	0	737	3022.3	2844.2	6603.5
148	714.4	1,863	2822.8	3909.4	3224.8	12534.4
149	277.4	407	409.4	712	819.4	2625.2
150	52.8	33.6	65.3	163	138.2	399.7
151	34.2	62.5	90.8	227.7	210.1	625.3
152	142,200	192,000	242,200	486,100	613,100	1675600
153	274,300	443,500	470,900	668,700	455,800	2313200
154	122,850	0	0	0	0	122850
155	0	0	40,900	90,700	152,900	284500
156	59	88	121	150	132	550
157	57	124	136	184	170	671
158	74	127	137	173	145	656
159	3192	30000	35358	35107	30104	133761
160	40	124	139	182	170	655
161	120	318	317	415	322	1492
162	74	158	158	210	185	785
163	98	246	320	393	372	1429
164	62	108	129	166	140	605
165	37	58	84	62	47	288
166	0	0	17	26	23	66
167	595	607	678	635	553	3068
168	11095	12036	11450	6604	2469	43654
169	1048	1125	1250	1280	1077	5780
170	368	662	793	894	716	3433
171	368	662	793	894	716	3433
172	0	0	23	50	53	126
173	0	0	18	48	48	114
174	0	0	98	95	150	343
175	0	0	0	50	52	102
176	0	0	6.193	26.9	23.4	56.493
177	1520	1568	2375	3432	2595	11490
178	410	46	72	103	61	692
179	323	338	369	845	1269	3144
180	410	46	72	103	61	692
181	39	127	208	306	250	930
182	0	0	38	120	74	232
183	1458	3325	4049	6190	6748	21770
184	0	54	80	180	156	470
185	120	148	205	361	295	1129
186	29	40	50	71	70	260
187	83	102	144	915	889	2133
188	226	356.5	465.5	1215	906	3169
189	60.5	63.7	240	240	128.45	732.65
190	0	0	0	129.45	148.5	277.95
191	2402	2624	4213.8	6085	644	15968.8

SI #	Tax Payment (Figures in Thousands, TK.)					Total Rev. collected
	2015-16	2016 -17	2017 - 18	2018 - 19	2019 - 20	
192	0	0	26	110	79	136
193	0	0	27	121	100	248
194	0	0	58	75	44	177
195	0	0	79	73	45	197
196	0	0	150	240	185	575
197	0	0	0	15	19	34
198	0	0	0	8	11	19
199	0	0	76	101	58	235
200	0	0	44	109	63	216
201	201	251	350	731	319	1852
202	2175	3395	4725	7720	1902	19917
203	1136	2240	2972	6750	5509	18607
204	924.05	1494.5	1995	3738	1421.55	9573.1
205	39.6	75.36	97.68	109.5	51.81	373.95
206	0	0	1930	2623	2887	7440
207	0	0	1640	2650	2898	7188
208	0	0	509	619	704	1832
209	0	0	31	47	54	132
210	0	0	314	1090	1107	2511
211	0	0	51	70	40	161
212	0	0	3740	5819	5896	15455
213	34	49	67	56	6.26	212.26
214	31	44	59	38	0	172
215	34	11	10	12	0.15	67.15
216	34	11	10	12	0.15	67.15
217	40	8	28	30	6.5	112.5
218	17	0	19	14	4.3	54.3

ANNEX 7: Different Weight Labels of Zarda Brands

21 Different Weight Labels in Zarda Brands

Sl. No	Weight (gm)	# Brands
1	3	5
2	4	3
3	5	51
4	6	7
5	5.5	2
6	7	3
7	8	3
8	10	53
9	12	56
10	12.5	3
11	15	21
12	20	29
13	25	35
14	40	7
15	50	26
16	100	13
17	150	3
18	200	5
19	250	5
20	500	2
21	1000	2

