



A COMPENDIUM OF BENEFITS
FOR
OUR
EX-SERVICEMEN



EXEMPTION OF HOUSE TAX FOR SELF-OCCUPATION

1. A large number of ex-Servicemen Associations and War Widows Associations had made representation to the Ministry of Defence requesting exemption from taxes on houses owned or rented out by ex-Servicemen, war widows and widows of ex-Servicemen levied by Municipalities and Gram Panchayats.

2. It was brought out that majority of the Defence personnel retire at the age of 32 to 40 years and settle down in or near their hometowns. The process of rehabilitation calls for considerable readjustment in their life styles as they are suddenly deprived of their full salary, ration and other benefits and their earning capacity is more than halved. Considering the resettlement and rehabilitation of these ex-Servicemen a National responsibility, it was felt that their demands for exemption from taxes on salaries, professions and houses deserve sympathetic look.

3. In this regard, the Defence Minister had requested the concerned States/UTs Chief Ministers/Lt Governors; vide his letter dated 11 Oct 96, to sympathetically view the matter of exempting ex-Servicemen of their States/UTs from paying house/property tax.

Other Concessions

4. The status in respect of under-mentioned concessions extended by various States is also given in succeeding pages:-

- (a) Stamp fee
- (b) Examination fee
- (c) Registration fee
- (d) Hospitalization fee
- (e) Entertainment tax
- (f) Provision of free legal assistance

5. The status on exemption of House Tax and other above-mentioned concessions by States/UTs is given in succeeding pages.

6. The States/UTs, which have not incorporated exemption of house/property tax for ex-Servicemen and war widows/widows, are requested to do so at the earliest.

EXEMPTION OF HOUSE TAX FOR SELF OCCUPATION

RSB CODE	STATE/UT	EXEMPTED	INCOME CEILING Rs.
1	ANDHRA PRADESH	YES	NIL
2	ARUNACHAL PRADESH	-	-
3	ASSAM	NO	NIL
4	BIHAR	NO	-
5	CHHATTISGARH	YES	50% EXEMPTION IN HOUSE TAX OUT OF PROPERTY TAX IS PROVIDED TO ALL NON INCOME TAX PAYEE ESM.

6	DELHI	YES 30% UPTO 200 Sq. mtr. covered area	NO
7	GOA	YES	NO
8	GUJARAT	NO	NIL
9	HARYANA	YES	NO
10	HIMACHAL PRADESH	YES	NOT APPLICABLE
11	JAMMU AND KASHMIR	YES	NOT APPLICABLE
12	JHARKHAND	NOT EXEMPTED	-
13	KARNATAKA	NO	-
14	KERALA	YES	NO
15	MADHYA PRADESH	YES 50%	YES
16	MAHARASHTRA	Exempted by Aurangabad, Akola, Thane, Beed & Pimpri Chinchwad Municipal Corporations only	NO
17	MANIPUR	NO	NO
18	MEGHALAYA	NO	NOT APPLICABLE
19	MIZORAM	YES	NIL
20	NAGALAND	YES	NIL
21	ORISSA	YES	NIL
22	PUNJAB	YES	NIL
23	RAJASTHAN	PLOT SIZE LESS THEN 300M	FOR NON INCOME TAX PAYEE
24	SIKKIM	NO	NO
25	TAMIL NADU	NO#	NON INCOME TAX PAYERS##
26	TRIPURA	YES (PARTIALLY)	NO
27	UTTRAKHAND	FOR WAR WIDOWS STAYING IN THEIR SELF OCCUPIED HOUSES	NIL
28	UTTAR PRADESH	YES	Nil
29	WEST BENGAL	YES-25%	Nil
30	*ANDAMAN AND NICOBAR (UT)	Nil	Nil
31	CHANDIGARH (UT)	House Tax is not levied in U.T., Chandigarh	NIL
32	PUDUCHERRY (UT)	GRANT OF EXEMPTION FROM PAYMENT OF PROPERTY TAX/ HOUSE TAX BY ESM/WIDOW	NO INCOME CEILING

(#) For all widow pensioners, disabled ESM in war/Ops, Gallantry award (Chakra Series) winners re-imbursed from welfare funds

(##) House Tax for self occupied house is reimbursed from Benevolent Fund to the war widows/ war disabled and to the recipients of Param Vir Chakra and to the widows who are in receipt of Defence Family pension and are not Income Tax payers.

LEGAL ASSISTANCE AND OTHER FEE/TAX CONCESSIONS

RSB CODE	STATE/UT	COURT FEE	STAMP FEE	EXAM FEE	REGN FEE	HOSP PRCHE FEE	ENTMT TAX	FREE LEGAL AID
1	ANDHRA PRADESH	NO	NO	YES	NO	NO	NO	YES
2	ARUNACHAL PRADESH	NO	NO	NO	NO	NO	NO	NO

3	ASSAM	NO	NO	NO	NO	NO	NO	NO
4	BIHAR	NO	NO	NO	NO	NO	NO	NO
5	CHHATTISGARH	NO	NO	NO	NO	NO	NO	NO
6	DELHI	NO	NO	YES	NO	YES	NO	NO
7	GOA	NO	YES	NO	YES*	NO	NO	YES
8	GUJARAT	NO	NO	YES	NO	NO	NO	YES
9	HARYANA	NO	NO	YES	NO	NO	NO (Only serving Personnel)	NO
10	HIMACHAL PRADESH	NO	YES	YES	YES	NO	NO	NO
11	JAMMU AND KASHMIR	NO	NO	NO	NO	NO	NO	NO
12	JHARKHAND	NIL ♦	NIL	NIL	NIL	NIL	NIL	NIL
13	KARNATAKA	NO	NO	YES	NO	NO	NO	YES
14	KERALA	-	-	NO	NO	NO	NO	NO
15	MADHYA PRADESH	NO	NO	YES PSC	NO	NO	NO	YES
16	MAHARASHTRA	YES	NO	YES	NO	YES	NO	Low income Ex-servicemen
17	MANIPUR	NO	NO	NO	NO	NO	NO	NO
18	MEGHALAYA	NO	NO	NO	NO	NO	NO	YES
19	MIZORAM	NO	NO	NO	NO	NO	NO	NO
20	NAGALAND	NO	NO	NO	NO	NO	NO	NO
21	ORISSA	NO	NO	NO	NO	NO	NO	NO
22	PUNJAB	NO	NO	NO	NO	NO	NO	YES
23	RAJASTHAN	NO	NO	NO	NO	NO	NO	NO
24	SIKKIM	NO	NO	NO	NO	NO	NO	NO
25	TAMIL NADU	YES	NO	YES	NO	YES	NO	YES
26	TRIPURA	NO	NO	NO	NO	NO	NO	YES
27	UTTRAKHAND	NO	NO	NO	NO	NO	NO	NO
28	UTTAR PRADESH	NO	NO	NO	NO	NO	NO	YES
29	WEST BENGAL	NO	NO	NO	NO	NO	NO	NO
30	ANDAMAN AND NICOBAR UT	Nil	Nil	Nil	Nil	Nil	Nil	Nil
31	CHANDIGARH UT	NO	NO	NO	NO	NO	NO	NO
32	PUDUCHERRY UT	NO	YES(+)	YES	NO	NO	NO	YES

(*) The Exemption of Fee for purchase of flat /plot for personal use.

(♦) Exemption of VAT on CSD ESM entitled to purchase of AFD items from CSD w.e.f. Sep 06.

(+) ESM are exempted from stamp duty from executing attorney by ex-members of Defence services in favour of their agents from the purpose of representing them at the hearing of their appeals under the pension appeal tribunal rule, 1946.