

From
The Dy. Commissioner (R&F),
Corporation of Chennai,
Kilpan Buildings,
Chennai - 600 003.

To:

Thiru. P. V. Ravi,
Dy. Accountant General (Adm.),
O/o. The Accountant General
(Audit) II,
Periyar E. V. R. Buildings,
474, Anna Salai,
Nandanam,
Chennai - 600 035.

R. D. C. No. PT/133/2002

Dt: 9.9.2002.

Sir,

Sub: Corporation of Chennai - Revenue Department -
Profession Tax - Ex-Servicemen and Physically
Handicapped person with total disability -
Liability for payment - Clarification sought
for Furnishing of - Regarding.

Ref: Your D.O.A.C. (Audit) 1/PC-1 (General) P.T. /
2002-03/94 dt: 1.8.2002.

Kind attention is invited to your letter cited,
wherein the following issues have been framed for clarification.

1. Whether the Ex-Servicemen are liable to pay profession tax.
2. Whether the physically Handicapped person with 50%
disability are exempted from paying profession tax?
3. Whether the certificate from a R.M.P. for 100% disability
would mean total disability?

In this connection the following clarifications are issued
within the frame - work of profession tax rules.

Issue No. 1: The Profession Tax need not be levied upon
Ex-Servicemen.

Issue No. 2: The rules relating to profession tax, do not exempt
a physically handicapped person with 50% disability from payment
of profession tax.

Issue No. 3: The Certificate issued by a Registered Medical
Practitioner in Service of Government not below the rank of Civil
Surgeon about, 100% disability of a physically handicapped person
would mean total disability and vice versa.

[Signature]
For Dy. Commissioner (R&F)

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