

MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 1975

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MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 1975

In exercise of the powers conferred by section 27 of the Maharashtra State Tax S.27 on Professions, Trades, Callings and Employments Act, 1975 (Mah XVI of 1975) and of all other powers enabling it in this behalf, the Government of Maharashtra hereby makes the following rules, namely

1. Short title :-

These rules may be called the MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 1975

CHAPTER 1

Preliminary

2. Definitions :-

In these rules, unless the context otherwise requires -

- (1) "the Act" means the MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975

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[***].

- (3) "Form" means a Form appended to these rules :

- (4) "place of work", in relation to a person or employer, means the place where such person or employer ordinarily carries on his

profession, trade, calling or employment.

[(5) "prescribed authority' means the authority appointed under section 12 having jurisdiction over the area in which the place of work of a person or employer is situated;]

[(5A) "Quarter" in relation to the year means the period of three months ending on the 30th June 30th September, 31st December or 31st March].

(6) Section means a section of the Act;

(6A)[* * *]

(7) "treasury" means -

5(a) as respects a person or an employer, whose place of work is situated within the jurisdiction of a prescribed authority outside Greater Bombay.

(i) treasury or sub treasury as the case may be, of the district or taken in which the said place of work is situated.

(ii) Any branch of the State Bank of India or of any subsidiary branch as defined in the STATE BANK OF INDIA (SUBSIDIARY BANKS) ACT, 1959, (38 of 1959) of the district or taken in which the said place of work is situated.

(iii) Any of the branch of a corresponding new bank constituted under banking BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1970 (5 of 1970) of the district or taluka, in which the said place of work is situated.

(iv) Any branch of the State Bank of India or any subsidiary branch as defined in the STATE BANK OF INDIA (SUBSIDIARY BANKS) ACT, 1959 (38 of 1959) or any of the branch of a corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of undertakings) Act 1970 (5 of 1970) as may be notified by the State Government in the official Gazette and if such person or any employer holds an account with any such branch and makes payment by cash or cheque].

(b) as respects a person or an employer, whose place of work is situated within the jurisdiction of a prescribed authority in Greater Bombay-

(i) The Reserve Bank of India (Fort Office or Byculla Office), Bombay, if his place of work within that jurisdiction is situated in

Municipal Ward 'C' of Greater Bombay.

(ii) The State Bank of India (Head Office), Bombay, if his place of work within the jurisdiction is situated in Municipal Ward A.D.F or G of Greater. Bombay.

(iii) The State Bank of India (Masjid Bunder Branch), Bombay, if his place of work within that jurisdiction is situated in Municipal Ward B of Greater Bombay.

(iv) The State Bank of India (Byculla Branch) Bombay, if his place of work within that jurisdiction is situated in Municipal Ward E or Greater Bombay.

(v) The State Bank of India (Ghatkopar East or Ghatkopar West Branch), Bombay, if his place of work within that Jurisdiction is situated in Municipal Ward L.M.N or T of Greater Bombay.

(vi) The State Bank of India (Vile Parle Branch or Vakola Branch), Bombay, if his place of work within that jurisdiction is situated in Municipal Ward H or L or Vile Parle area of Municipal Ward K of Greater Bombay.

(vii) The State Bank of India (Andheri Branch), Bombay, if his place of work within that jurisdiction is situated in Municipal Ward K of Greater Bombay other than Vile Parle area.

(viii) The State Bank of India (Saki Naka Branch), Bombay, at the option of the person or employer, if his place of work within that jurisdiction is situated in Municipal Ward K.L. or n of greater Bombay.

(ix) The State Bank of India (Goregaon West Branch or Malad Branch), Bombay, if his place of work within that jurisdiction is situated in Municipal Ward P or Greater Bombay.

(x) The State Bank of India (Kandivli Industrial Estate Branch or Kandivli (West) Branch or Kandivli (West) Branch], if his place of work within that jurisdiction is situated in Kandivli area of Municipal Ward R of Greater Bombay.

(xi) The State Bank of India (Borivli Branch), Bombay, if his place of work within that jurisdiction is situated in any area other than Kandivli area of Municipal Ward R of Greater Bombay.

[Provided that, as respects a person or an employer whose place of work is situated in Greater Bombay, "treasury" also means -

(i) any branch of the State Bank of India or of any subsidiary Bank as defined in the State bank of India (Subsidiary Banks) Act, 1959 (38 of 1959):

(ii) any of the branches of a corresponding new Bank constituted under the BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1970 (5 of 1970); if such person or employer makes payment in cash or if he holds an account with any such branch and makes payment by cheque;].

[(8) words and expressions used, but not defined, in these rules shall have the meanings respectively assigned to them in the Act].

CHAPTER 2

Registration and Enrolment

3. Grant of certificate of registration :-

(1) An application for a certificate of registration under Sub-Section (1) of Section 5 shall be made in Form I. An applicant having places of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each such authority in respect of his place of work, within the jurisdiction of that authority.

(2)

(a) On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form I-A if he is satisfied that the application is in order and the necessary particulars have been furnished by the applicant.

(b) If the prescribed authority finds that the application is not in order or all the particulars necessary for registration have not been furnished, he shall direct the applicant to file a revised application of to furnish such additional information as may be considered necessary. After considering the revised application and the additional information, if any, the prescribed authority shall grant a certificate of registration in Form I-A.

4. Grant of Certificate of enrolment :-

(1) An application for a certificate of enrolment under Sub-Section (2) [or Sub-Section (2A)] of Section 5 shall be made in Form II. An applicant having more than one place of work in the State of Maharashtra, whether within the jurisdiction of the prescribed authority or outside such jurisdiction, shall be granted only one

certificate of enrolment.

(2) Where an applicant has more than one place of work within the State of Maharashtra, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of work for the purposes of these rules and submit such application to the I prescribed authority in whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form II, the prescribed authority may call upon the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to Schedule I to the Act.

(4) After considering the application and such additional information or evidence as may be furnished, the prescribed authority shall grant a certificate of enrolment in Form II-A.

(5) Where the applicant has more than one place of work in the State, as many copies of the certificate shall be issued to him as there are additional places of work, in respect of the places of work other than the principal place of work.

5. Amendment of certificate of registration :-

Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an application for this purpose to the prescribed authority setting out the specific matters in respect of which he desires such amendment and reasons therefore, together with the certificate of registration and such authority may if satisfied with the reasons given make such amendments as it thinks necessary in the certificate of registration.

6. Amendment of certificate of enrolment :-

(1) The certificate of enrolment granted under rule 4 shall remain valid so long as it is not cancelled under Sub-rule (2) of rule 7.

(2) An application for a revised certificate of enrolment shall be made in Form II. On receipt of such application the prescribed authority may call upon the applicant to furnish such additional information or evidences as may be necessary for determining the amount of tax payable by him according to Schedule I to the Act and after so determining the amount of tax payable by the applicant, the prescribed authority shall make necessary amendment in the certificate of enrolment under his dated signature, indicating the year from which the tax at the revised rate

shall be payable.

7. Cancellation of certificate :-

(1) The certificate of registration granted under rule 3 may be cancelled by the prescribed authority after he has satisfied himself that the employer to whom such a certificate was granted has ceased to be an employer.

(2) The certificate of enrolment granted under rule 4 may be cancelled by the prescribed authority after he is satisfied that the enrolled person is dead or his liability to pay tax has ceased.

8. Exhibition of certificate :-

The holder of the certificate of registration or the certificate of enrolment, as the case may be, shall display conspicuously at his place of work the certificate of registration or the certificate of enrolment or a copy thereof.

9. Issue of duplicate copy of certificate :-

If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate shall apply within a reasonable time to the prescribed authority for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary, issue to the holder of the certificate a copy of the original certificate, after stamping thereon the words "Duplicate copy".

9A. Certificate to be furnished by an employee to Ms employer :-

The certificate to be furnished by a person to his employer under the second proviso to Section 4 shall be in Form II-B or, as the case may be, in Form II-C.

CHAPTER 3

Returns, Notices and Payment of Tax

10. Commissioner to give a public notice :-

The commissioner shall in the month of April every year give a public notice by publication in the [local newspapers having wide circulation] directing all persons liable to pay tax under the Act to get themselves registered or enrolled, as the case may be (unless they are already registered or enrolled), and to furnish returns and pay the tax according to provisions of the Act and these rules.

11. Returns and payment of tax by employers :-

(1) every employer registered under the Act, shall pay the amount of tax due from him according to the return on or before the date prescribed for filing of such return.

(2) The return shall be in Form III. Such form shall be obtained from the prescribed authority. The registered employer shall furnish the same, duly filled in and signed by him or by a person authorized by him in this behalf, to.

(i) the treasury while making payment of the tax, interest or penalty due as per the return, and

(ii) the prescribed authority in any other case.

(3) Every registered employer whose tax liability during the previous year or a part thereof -

(a) is less than Rs. 5,000, shall furnish an annual return on or before the 31st of March, of the year to which the return relates. Such return shall contain the details of the salaries and wages and the arrears, if any, paid and the amount of tax deducted by him in respect of the twelve months comprising of the month of March of the immediately preceding year and the eleven months from April to February of the year to which the return relates and the arrears, in respect of wages and salaries, if any, for any period prior to the said twelve months paid in such year.

(b) Is Rs. 5,000 or more but less than Rs. 20,000 shall furnish quarterly return on or before the last date in respect of the quarter to which the return relates. Such return shall contain the details of the salaries and wages and the arrears, if any, paid and the amount of tax deducted by him in respect of the three months immediately preceding the last month of the quarter to which the return relates as shown in the table below and the arrears in respect of wages and salaries, if any, paid for any period preceding such three months.

(c) is Rs. 20,000 or more, shall furnish a monthly return on or before the last date of the month to which the return relates. Such return shall contain the details of the salaries and wages and the arrears, if any, paid and the amount of tax deducted by him in respect of the month immediately preceding the month to which the return relates and the arrears, if any, for any period preceding such month.

11A. Special provisions for returns to be furnished by the employer for the first year in which he is granted

Registration Certificate :-

Notwithstanding anything contained in Sub-rule (3) of rule 11 but subject to the provisions of this rule and other rules, an employer registered under this Act shall furnish quarterly return as per the provisions of clause (b) of Sub-rule (3) of rule 11 till the end of the year in which he is granted the certificate of registration. The first return furnished by him shall be for the period commencing on the day on which he so becomes liable to be registered and ending on the last day of the quarter in which he is granted the certificate of registration and shall be filed on or before the last date of the period. The return shall contain the details of the salaries and wages and the arrears, if any, paid and the amount of Tax deducted by him in respect of the period commencing from the 1st day of the month immediately preceding the month in which he becomes so liable and ending on the last day of the month immediately preceding the last month of the period to which such return relates and the arrears, if any, of the months preceding such period. Illustration - An employer, who has become liable for payment of tax from July and has been granted Registration Certificate the 10th of September, shall file the first return on or before 30th September, in respect of the period from 1st July to 30th September, and such return shall contain the details of the salaries and wages and arrears, if any, paid and the amount of tax deducted in respect of the month June to August and shall continue to file quarterly returns till the end of the year in which his Registration Certificate is granted].

11B. Special provisions for last return in certain cases :-

Where the certificate of registration granted to an employer is cancelled under rule 7, the last return to be furnished by such employer shall be for the period commencing on the first day of the year, the quarter or, as the case may be, the month, in which the certificate is so cancelled and ending on the day on which such employer has ceased to be an employer].

11C. Payment of tax otherwise than in accordance with return :-

The employer required to pay any amount of tax, interest, penalty or composition money other than the amount payable as per return shall pay the same in treasury along with the return in Form III].

12. Notice under Section 5(6)Section 6(3) and 7 :-

The notice under Sub-Section (6) of Section 5 , under Sub-Section (3) of Section 6 or under clause (a) of Sub-Section (2), or Sub-

Section (3) of Section 7 , shall be issued by the prescribed authority in Form IV [and the date fixed for compliance therewith shall not be earlier than fifteen days from the date of service of notice].

13. Notice under Section 5(5) :-

The notice Sub-Section (5) of Section 5 to a person liable to registration or enrolment shall be issued by the prescribed authority in Form V.

14. Order of assessment :-

The order assessment under Section 7 shall be passed in Form VI.

15. Notice of demand under Section 7(4), etc. :-

The notice of demand under Sub-Section (4) of Section 7 and for other demands, including the penalty imposed under the Act, shall be issued by the prescribed authority in Form VII.

16. . :-

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17. Deduction of tax amount from the salary or wages of employees :-

(1) The drawing and disbursing officer in the case of non-gazetted Government servants and the Treasury Officer or the Pay. and Accounts Officer, as the case may be, in the case of gazetted Government servants, shall be responsible for the deduction of due amount of tax from the pay bill of employee as defined in [Section 2(ba)(i)]. The deduction shall be made every month, and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period March to February or part thereof or from the month in which the employee has attracted liability to pay the tax to February, as the case may be, has been fully deducted and a statement [Where that tax is deducted in cash while disbursing salary to an employee, it shall be credited to the treasury under a challan in Form VIII within fifteen days of the date on which the salary is disbursed to the employee]. The drawing and disbursing officer or the treasury officer, as the case may be, shall furnish to the Commissioner not later than the 30th April a certificate that the tax payable in respect of the employees for whom they drew or passed pay bills during the year immediately preceding has been deducted in accordance with the provisions of Schedule I to the Act. The Commissioner may, if he considers necessary, require a drawing and disbursing officer or a treasury officer, as the case may be, to furnish him with a

statement relating to the payment of salary made to the Government servants during any specified period. Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(2) An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in [Section 2 (ba)(ii) and (iii) and for depositing in the treasury the amount so deducted in the manner prescribed in rule [11].

(3) Notwithstanding the provisions contained in rule [17], sub-rules (1) and (2) of this rule and rule 18, of the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the prescribed authority is satisfied that the amount has not been deducted from his salary or wages.

18. . :-

* * *]

19. Employer to keep account of deduction of tax from salary of the employees :-

Every employer liable to pay tax shall maintain a register in which shall be entered the amount of salary and wages paid to each of the persons in his employee and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the employee on account of the tax.

20. Payment of tax persons other than employers :-

(1) A person liable to pay tax, [* * *] shall make payment of the tax within the period specified in Sub-Section (2) of Section 8 by paying the requisite amount into the treasury. Every payment shall be accompanied by a challan in Form VIII which shall consists of three parts marked 'for the Profession Tax Officer', 'for the Treasury' and 'for the Payer' respectively. The person making payment under this Sub-rule shall fill in all the parts of Form VIII and shall present the Form along with the amount of tax at the treasury. The part of the Form marked, ['For the Profession Tax Officer' shall be forwarded by treasury to the prescribed authority,'].

(2)

(i) The persons specified in column 2 of the Table in rule 22 shall deposit the tax, interest f, and penalty (if any) with the respective Collecting Agent specified in column 1 of the said Table within the period specified in Sub-Section (2) of Section 8 such payment shall be accompanied by a challan in Form VIII duly filled in by the tax-payer. The Collecting Agent shall return to the tax payer the duly receipted part marked [For the payer' and] shall credit the collection of tax, interest and [***] to the officer mentioned in clauses (ii) and (iii) in the manner prescribed in the said clauses. The part marked "For the treasury" shall be retained by the Collecting Agent.

(ii) The Collecting Agent specified in column 1 of entry (1) in the Table in rule 22 shall credit into the treasury under a challan in Form VIII duly filled in, except [***] on or before the 10th of each month, the amount of tax, interest and penalty (if any) collected by him during the preceding month and shall send to the officer specified in this behalf by the Commissioner a copy of the receipted chalan for the Form VIII marked "For the Profession Tax-Officer", [***] in respect of all the tax payers whose tax he has deposited into the treasury under the said chalan.

(iii) The Collecting Agents specified in column 1 of entries (2),(3)(4) and (5) in the Table in rule 22 shall credit the tax received by them to the treasury without undue delay and at any rate within two days of the receipt of the amount by them from the tax payer, and shall send to the officer specified in this behalf by the Commissioner, a copy of the receipted chalan for the said payment and an account of such payments in Form X along with the [part of Form VIII marked for the Profession Tax Officer].

21. Action for default by an enrolled person :-

] If a person liable to pay tax has [] failed to get himself enrolled, then without prejudice to the action that may be taken against him under Sub-Section (5) of Section 5 , the prescribed authority shall after giving that person a reasonable opportunity of being heard and after such inquiry, as may be deemed fit, or otherwise, assess the tax due to the best of his judgment and serve on him a notice of demand in Form XIV to pay the tax within fifteen days of the receipt of the notice. Notice of hearing in such case shall be issued by the prescribed authority in Form XIII. The notice under Sub-Section (6) of Section 5 in respect of persons liable for enrolment shall also be in Form XIII.

22. . :-

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23. . :-

* * *]

CHAPTER 4

CHAPTER

24. Shifting of place of work :-

(1) If the holder of a certificate registration or a certificate of enrolment in one area shifts his place of work to another area, he shall, within fifteen days of such shifting, give notice thereof to the prescribed authority from whose office the [certificate authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from the commencement of the month immediately succeeding that in which the notice is given, the prescribed authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax, and matters ancillary thereto, in respect of the sender of such notice.

CHAPTER 5

CHAPTER 5

25. Appeal and Revision :-

An appeal under Section 13 or an application for revision under Section 14 shall -

(a) be made in Form XVI.

(b) be presented to the appropriate appellate or revisional authority, as the case may be, by the appellant or applicant in person or by his authorized agent or legal practitioner or be sent by registered post to the said authority.

(c) contain a clear statement of the relevant facts and state precisely the relief prayed for;

(d) be accompanied by a true typed copy of the order against which appeal or revision is filed,

as well as of all relevant earlier orders and papers and

(e) be duly signed and verified by the appellant or applicant, as the case may be.

26. Rectification :-

A notice under Section 15 shall be issued in Form XVII.

27. Order sanctioning refund of tax :-

(1) When the prescribed authority is satisfied that a refund of tax, penalty interest and fees (if any) is due to a person, he shall record an order showing the amount of refund due, and shall communicate the same to the said person.

(2) When an order for refund has been made under Sub-rule (1) the prescribed authority shall, if the person desires payment in cash, issue to him a refund payment order in Form XVIII [or in Form XVIII-A].

(3) If the person desires payment of the refund by adjustment against an amount payable by him, the prescribed authority shall make out a Refund Adjustment Order in Form XIX authorizing the said person to adjust the sum to be refunded against any amount payable by him in respect of the period for which a return is to be furnished under Rule 11 or Rule 11A or payable under any notice under Rule 15].

CHAPTER 5A

Offence and Composition

27A. Intimation of accepting composition money :-

Where under Section 23, the Commissioner accepts from any person a sum by way of composition of an offence, he shall send an intimation in writing in that behalf, in Form XX, to that person and also to the authority referred to in clause (c) below, specifying therein, -

(a) the sum determined by way of composition.

(b) the date on or before which the sum shall be paid into treasury.

(c) the authority before whom and the date on or before which a receipted challan in Form VIII shall be produced in proof of such payment; and

(d) the date on or before which the person shall report the fact to the Commissioner].

CHAPTER 6

Miscellaneous

28. Service of notices :-

(1) Notices under the Act or the rules made thereunder may be served by any of the following methods, namely -

(i) by delivering or tendering a copy of the notice to the addressee or any adult member of his family residing with him or to a person regularly employed by him or

(ii) by post,

Provided that, if upon an attempt having been made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reasons, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's office or of the building, in which his office is located or where he habitually resides, or upon some conspicuous part of any place of profession, trade, calling, employment office or residence last notified by him and such service shall be deemed to have been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in clause (i) of sub-rule (1), he shall require the signature [or thumb impression] of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice.

(3) When the notice is served by affixing a copy thereof in accordance with the proviso to sub- rule (1), the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or the building in which his office is or was located or his place of profession, trade, calling, employment or residence was identified and in whose presence the copy was affixed. The service officer shall also require the signature or thumb impression of the person identifying the addressee's office or building or place of profession, trade, calling, employment or residence to his report.

(4) When service is made by post, the service shall be deemed to be effective if the notice has been properly addressed and sent by

registered post with acknowledgement due and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would have been delivered in the ordinary course of postal business.

(5) The authority under whose orders the notice was issued shall, on being satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record the fact and make an order to that effect.

(6) If the authority is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

28A. Form of authority :-

The authority to attend before any Profession Tax Authority in connection with any proceedings under the Act shall be in Form XXI].

29. Grant of copies :-

(1) If any employer or a person wants to have a certified copy of a document filed by him or of an order concerning him passed by any authority, he shall make to the authority concerned an application bearing adhesive court fee stamp of the value of twenty-five paise for an ordinary copy of such stamp of the value of rupee one and twenty five paise for a copy which he desires to be supplied within two days of his applying for the same.

(2) On receipt of the application, the said authority shall inform the applicant of the amount of court-fee stamps required, under the provisions of sub-rule (3) for supply of the copy. After the requisite amount of court fee stamps is furnished by the applicant, the said authority shall cause a certified copy of the document of order to be prepared and granted to the applicant.

(3) Additional fee in the shape of court fee stamp shall be payable for the grant of copies at the rates given below :-

(a) Copying fee for the first 200 words or less of the documents. - Seventy-five paise.

(b) For every additional 100 words or fraction thereof- Forty paise.

(c) A uniform extra copying fee of Rupee one per copy shall be charged on an application for a copy required by the applicant

within two days of his applying for the same.

30. Fees on application and memorandum of appeal :-

Fees at the following rates shall be payable on applications and memorandum of appeal relating to or arising out of proceedings under the Act and other matters ancillary or incidental thereto -

Provided that, no fee shall be payable in respect of any application filed by or on behalf of any authority appointed under the Act.

31. Payment of fees :-

All fees shall be paid in Court fee stamps.

32. Permanent physical disabilities and Mental retardation for the purpose of exemption :-

(i) Permanent physical disabilities for the purpose of deduction under clause (c) of Section 27 A.

(i) Permanent physical disability shall be regarded as a permanent physical disability, if it, falls in any one of the Categories specified below namely.

(a) permanent physical disability of more than 50 percent in one limb or

(b) permanent physical disability of more than 60 percent in two or more limbs or

(c) permanent deafness with hearing impairment of 71 decibels and above, or,

(d) permanent and total loss of voice.

(ii) blindness shall be regarded as permanent physical disability if it is incurable and falls in any of the categories specified below namely.

Better eye	As with corrections worse eye
(a) 6/60 - 4/60 field of vision 110-20	3/60 to Nil
(b) 3/60 to 1/60 field of vision 100	F.C at 1 foot to Nil
(c) F.C at 1 foot to Nil or field of vision 100	F.C at 1 foot to Nil or field of vision 100
(d) Total absence of sight	Total absence of sight

(2) Mental retardation for the purpose of deduction under clause (e) of Section 27A mental retardation shall be regarded as mental retardation if intelligence quotient is less than 50 on a test with a mean of 100 and a standard deviation of 15 such as the wechsle scale].