

Notification No.941-F.T. dated 7.3.1981
of Finance (Taxation) Department, Government of West Bengal

**Exemption of Profession Tax in favour of
Certain physically handicapped persons**

Notification No. 941-F.T. dated 7-3-1981

WHEREAS the governor considers it necessary so to do in the public interest;

Now, THEREFORE, in exercise of the power conferred by Sub-section (2) of Section 26 of the West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to exempt, with effect from the 1st April, 1981, the following class of persons from levy of tax under the said Act:

Class exempted

Salaried or wage-earning physically handicapped persons or physically handicapped persons who are not liable to pay Income-tax under the Income-tax Act, 1961 (43 of 1961).

Provided that the persons claiming the benefit of this notification shall furnish a medical certificate in the form appended to this notification obtainable from S.D.M.O./ D.M.O., if such persons resides in a district other than Kolkata and from a qualified surgeon attached to a Government Hospital if resides in Kolkata.

Explanation – For the purposes of the notification, the expression “physically handicapped persons” shall mean persons who are having permanent physical disability on account of injury, disease or congenital deformity or deprivation of any limb which has the effect of reducing substantially their capacity to engage in employments, professions, trades or callings shall include –

- a) the blind who are suffering from the following conditions:-
 - i) total absence of sight, or
 - ii) visual acuity not exceeding 3/60 or 10/200 (Snellen) in the better eye with correcting lenses;
- b) the deaf whose sense of hearing is fully non-functional for the ordinary purpose of life;
- c) the dumb who are suffering from aphasia (complete loss of speech but sense of hearing normal) or whose speech is not clear and/or normal;
- d) the deaf and dumb whose sense of hearing is fully non-functional for the ordinary purpose of life and who are suffering from complete loss of speech or whose speech is not clear and/or normal; and
- e) the orthopaedically handicapped who have any disability of the bones, joints or muscles leading to substantial restriction of movement of any limbs.

Form of Certificate

[Vide Finance (taxation) Department notification no. 941-F.T. dated 7.3.1981]

This is to certify that I have examined *Shri/Smt.....(name)
of.....(address) and am satisfied that he/ she is a physically
handicapped person –

- * (a) having permanent physical disability on account of *injury/disease/congenial deformity/
deprivation of(Name of limb) which has the effect of reducing
substantially *his/her capacity to engage in employment/profession/trade/calling; *and
- * (b) being blind, suffering from the following conditions:-
 - i) total absence of sight;
 - ii) visual acuity not exceeding 3/60 or 10/200 (Snellen) in the better eye with
correcting lenses;* and
- * (c) being deaf, whose sense of hearing is fully non functional for the ordinary purpose of life;
- * (d) being dumb who are suffering from aphasia (complete loss of speech but sense of hearing
normal) or whose speech is not clear and/or normal; and
- * (e) being deaf and dumb whose sense of hearing is fully non-functional for the ordinary purpose
of life and who are suffering from complete loss of speech or whose speech is not clear and /
or normal; and
- * (f) being orthopaedically handicapped, who has permanent disability of the *bones / joints /
muscles leading to substantial restriction of movement of any limbs.

Seal

Signature.....

Date.....

Designation.....

*Strike out which ever is not applicable.