

## PROFESSION TAX EXEMPTION

### COMPANY CASES (STATUTE)

Tamil Nadu Tax on Professions, Trades Callings and  
Employments Act.1991

(Act No.24 of 1992)

(Received the assent of the Governor on 12th June 1992)

#### **Extract**

Exemption:- Nothing contained in this Act shall apply to

(a) The members of the armed forces of the union serving in any part of this State, that is to say, to whom the provisions of the Army Act, 1950 (Central Act 46 of 1950), the Air Force Act.1950 (Central Act 45 of 1950) or the Navy Act, 1957 (Central Act 62 of 1957) applies;

(b)Physically disabled persons with total disability in one or both the hands or legs, spastics totally dumb or deaf persons or totally blind persons.

Provided that such physical disability shall be duly certified by a registered medical practitioner in the service of the State Government not below the rank of a Civil Surgeon.

