



Income Tax Department

Ministry of Finance, Government of India

Definitions.

2. In this Scheme, unless the context otherwise requires,—

- (a) "Act" means the Income-tax Act, 1961 (43 of 1961);
- (b) "designated Assessing Officer" means an Assessing Officer as authorised by a Chief Commissioner or a Commissioner under this scheme;
- (c) "Eligible Employer" means an employer who has a minimum of fifty employees with income exceeding maximum amount not chargeable to tax for the relevant financial year assessed at any specified city and who has been allotted tax deduction account number (TAN), and includes Drawing and Disbursing Officer (DDO) in the case of the Central Government or the Government of a State or Public Sector Company;
- (d) "Eligible Employee" means an individual deriving income from salaries from an eligible employer or Drawing and Disbursing Officer (DDO) at any one of the specified cities to which the Scheme is applicable and has been allotted Permanent Account Number (PAN);
- (e) "Form" means a form appended to this Scheme;
- (f) "specified city" means any city referred to in sub-clause (3) to clause 1 of this Scheme;
- (g) all other words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

