NOTIFICATION NO. S.O. 17(E) [NO. 1619]

SECTION 44AA OF THE INCOME-TAX ACT, 1961 - ‘OTHER PROFESSIONS’ NOTIFIED UNDER SUB-SECTION (1) FOR THE PURPOSES OF COMPLIANCE OF REQUIREMENT

NOTIFICATION NO. S.O. 17(E) [NO. 1619], DATED 12-1-1977

In exercise of the powers conferred by sub-section (1) of section 44AA of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby notifies for the purposes of the said sub-section the following professions, namely :

(*a*) the profession of authorised representative; and

(*b*) the profession of film artist.

Explanation : In this notification,—

(a) "authorised representative" means a person, who represents any other person, on payment of any fee or remuneration, before any Tribunal or authority constituted or appointed by or under any law for the time being in force, but does not include an employee of the person so represented or a person carrying on legal profession or a person carrying on the profession of accountancy;

(*b*) "film artist" means any person engaged in his professional capacity in the production of a cinematograph film, whether produced by him or by any other person, as—

(*i*) an actor;

(*ii*) a cameraman;

(*iii*) a director, including an assistant director;

(*iv*) a music director, including an assistant music director;

(*v*) an art director, including an assistant art director;

(*vi*) a dance director, including an assistant dance director;

(*vii*) an editor;

(*viii*) a singer;

(*ix*) a lyricist;

(*x*) a story writer;

(*xi*) a screen-play writer;

(*xii*) a dialogue writer; and

(*xiii*) a dress designer.

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