

CHAPTER XII-H
INCOME-TAX ON FRINGE BENEFITS

A.—Meaning of certain expressions

Definitions.

115W. In this Chapter, unless the context otherwise requires,—

(a) “employer” means,—

(i) a company;

(ii) a firm;

(iii) an association of persons or a body of individuals, whether incorporated or not;

(iv) a local authority; and

(v) every artificial juridical person, not falling within any of the preceding sub-clauses:

Provided that any person eligible for exemption under clause (23C) of section 10 or registered under section 12AA or a political party registered under section 29A of the Representation of the People Act, 1951 (43 of 1951) shall not be deemed to be an employer for the purposes of this Chapter;

(b) “fringe benefit tax” or “tax” means the tax chargeable under section 115WA.