

**THE VOLUNTARY SURRENDER OF SALARIES (EXEMPTION FROM TAXATION) ACT, 1950.**

**No. LXI OF 1950**



*See India Code,  
Vol. VII-B.*

**An Act to provide for exempting from taxes on income a portion of the salaries of certain persons who have in the public interest volunteered to forego it.**

[24th August, 1950]

**BE** it enacted by Parliament as follows:—

**1. Short title.**—This Act may be called the Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1950.

*1*  
*sum*  
*cont*  
*in*  
*at*

~~**2. Exemption from taxes on income in respect of salaries surrendered by certain persons.**—(1) Notwithstanding anything contained in the Indian Income-tax Act, 1922 (XI of 1922), or in any other law for the time being in force relating to taxation on income, no income-tax or super-tax shall be payable by any person specified in sub-section (2) of this section in respect of that part of the salary due to him under law for any period after the 31st day of October, 1949, which that person has, by declaration in writing, volunteered to forego in the public interest; and that part of the salary shall not be included in his total income for the purposes of any law relating to taxation on income.~~

~~(2) The persons referred to in sub-section (1) are—~~

- ~~(a) the President of India;~~
- ~~(b) the Ministers, Ministers of State and Deputy Ministers of the Dominion or of the Union;~~
- ~~(c) the President of the Constituent Assembly of the Dominion;~~
- ~~(d) the Speaker and Deputy Speaker of the Dominion Legislature or of Parliament;~~
- ~~(e) the Judges of the Federal Court or of the Supreme Court;~~
- ~~(f) the Auditor-General of India or the Comptroller and Auditor-General of India;~~
- ~~(g) the Governors of Provinces or of Part A States;~~
- ~~(h) the Ministers and Deputy Ministers of States;~~
- ~~(i) the Speakers and Deputy Speakers of the Legislative Assemblies of States;~~
- ~~(j) the Chairman and Deputy Chairman of the Legislative Councils of States;~~
- ~~(k) the Judges of the High Courts for Governors' Provinces or for Part A States.~~

~~**3. Repeal of Ordinance XV of 1950.**—The Voluntary Surrender of Salaries (Exemption from Taxation) Ordinance, 1950 (XV of 1950) is hereby repealed.~~

Price anna 1 or 1½d.

WLPD 51 594 M of Law 26-6-51 3,500

*Insubs. by s. 2 of Act 24 of 1954.  
By Ins. by s. 2 of Act 6 of 1956.*

of 1956]

Army  
THE SCHEDULE  
(See section 194.)

Year	No.	Short title	Extent of repeal
1911	VIII	The Indian Army Act, 1911.	The whole, except Chapter XII.
1920	XX	The Indian Army (Suspension of Sentences) Act, 1920.	The whole.
1941	X	The Active Service Ordinance, 1941.	The whole.
1943	XXXVI	The Prisoners of War (Forfeiture of Emoluments) Ordinance, 1943.	The whole.
1946	XIV	The Active Service (Amendment) Ordinance, 1946.	The whole.