Compulsory Deposit Scheme Act, 1963

Section 3 - DEFINITIONS In this Act, unless the context otherwise requires,

a) "additional surcharge" means additional surcharge for the purposes of the Union referred to in the annual Finance Act; (b) "deposit" means a deposit of money; (c) "Income-tax Act" means the Income-tax Act, 1961-; (d) "person" shall have the same meaning as in clause(31) of section 2 of the Income-tax Act-; (e) "salary" has the same meaning in section 17 of the Income-tax Act-, but in relation to a person falling under clause (d) of section 2-does not include any gratuity or annuity or pension; (f) "urban area" means any area within the local limits of a municipality (by whatever name called), a notified area committee, a town area committee, a city and town committee, a small town committed a Cantonment Board of a Panchayat constituted by reorganisation of any of the aforesaid local authorites and having a population of ten thousand or more; (g) "year" means the financial year.