

Source: sooperkanoon.com/act/443518

Finance Act 2007

Section 5 - Amendment of Section 9

In section 9 of the Income-tax Act, after sub-section (2), the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1976, namely:--

"Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this section, where income is deemed to accrue or arise in India under clauses (v), (vi) and (vii) of sub-section (1), such income shall be included in the total income of the non-resident, whether or not the non-resident has a residence or place of business or business connection in India."
