Finance Act 1978

Section 3 - Amendment of Section 6

In section 6 of the Income-tax Act, in clause (1), the following Explanation shall be inserted at the end with effect from the 1st day of April, 1979 :-

Explanation : In the case of an individual, being a citizen of India, who is rendering service outside India and who is or has been in India on leave or vacation in the previous year, the provisions of sub-clauses (b) and (c) shall apply in relation to that year as if for the words "thirty days" and "sixty days", respectively occurring in the said sub-clauses, the words "ninety days" had been substituted..