

**Finance Act 1978**

**Section 25 - Amendment of Section 211**

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In section 211 of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 1978, -

- (a) in the opening portion, for the words and figures "Subject to the provisions of this section and of section 212", the words, figures and letter "Subject to the provisions of this section and of section 209A and 212" shall be substituted;
- (b) for the Explanation, the following Explanation shall be substituted, namely :-

Explanation : In this sub-section, "total income" means, -

(a) in a case where the advance tax is paid by the assessee in accordance with the statement sent by him under sub-section (1) of section 209A or in accordance with an order of the Income-tax Officer under section 210, the total income with reference to which the advance tax payable has been calculated in such statement or order;

(b) in a case where the advance tax is paid in accordance with an estimate (including a revised estimate) made by the assessee under section 209A or section 212, the total income with reference to which the advance tax is so estimated,

as reduced, in either case, by the amount of capital gain and income referred to in sub-clause (ix) of clause (24) of section 2, if any, included therein..

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