

**Finance Act, 2003**

**Section 88 - Amendment of Section 230**

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In section 230 of the Income-tax Act, for sub-section (1), the following sub-sections shall be substituted with effect from the 1st day of June, 2003, namely:-

"(1) Subject to such exceptions as the Central Government may, by notification in the Official Gazette, specify in this behalf, no person,-

- (a) who is not domiciled in India;
- (b) who has come to India in connection with business, profession or employment; and
- (c) who has income derived from any source in India,

shall leave the territory of India by land, sea or air unless he furnishes to such authority as may be prescribed--

- (i) an undertaking in the prescribed form from his employer; or
- (ii) through whom such person is in receipt of the income,

to the effect that tax payable by such person who is not domiciled in India shall be paid by the employer referred to in clause (i) or the person referred to in clause (ii), and the prescribed authority shall, on receipt of the undertaking, immediately give to such person a no objection certificate, for leaving India:

Provided that nothing contained in sub-section (1) shall apply to a person who is not domiciled in India but visits India as a foreign tourist or for any other purpose not connected with business, profession or employment.

(1A) Subject to such exceptions as the Central Government may, by notification in the Official Gazette, specify in this behalf, every person, who is domiciled in India at the time of his departure from India, shall furnish, in the prescribed form to the income-tax authority or such other authority as may be prescribed--

- (a) the permanent account number allotted to him under section 139A:

Provided that in case no such permanent account number has been allotted to him, or his total income is not chargeable to income-tax or he is not required to obtain a permanent account number under this Act, such person shall furnish a certificate in the prescribed form;

- (b) the purpose of his visit outside India;
- (c) the estimated period of his stay outside India:

Provided that no person--

- (i) who is domiciled in India at the time of his departure; and
- (ii) in respect of whom circumstances exist which, in the opinion of an income-tax authority render it necessary for such person to obtain a certificate under this section,

shall leave the territory of India by land, sea or air unless he obtains a certificate from the income-tax authority stating that he has no liabilities under this Act, or the Wealth-tax Act, 1957(27 of 1957), or the Gift-tax Act, 1958(18 of 1958), or the Expenditure-tax Act, 1987(35 of 1987), or that satisfactory arrangements have been made for the payment of all or any of such taxes which are or may become payable by that person:

Provided that no income-tax authority shall make it necessary for any person who is domiciled in India to obtain a certificate under this section unless he records the reasons therefor and obtains the prior approval of the Chief Commissioner of Income-tax."

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