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**Finance Act, 2003**

**Section 4 - AMENDMENT OF SECTION 6 In section 6 of the Income tax Act-, for clause**

6), the following clause shall be substituted with effect from the 1st day of April, 2004, namely:- '(6) A person is said to be "not ordinarily resident" in India in any previous year if such person is- (a) an individual who has been a non-resident in India in nine out of the ten previous years preceding that year, or has during the seven previous years preceding that year been in India for a period of, or periods amounting in all to, seven hundred and twenty-nine days or less; or (b) a Hindu undivided family whose manager has been a non-resident in India in nine out of the ten previous years preceding that year, or has during the seven previous years preceding that year been in India for a period of, or periods amounting in all to, seven hundred and twenty nine days or less'