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Finance Act, 2003

Section 139A - Provided that in case no such permanent account number has been allotted to him, or his total income is not chargeable

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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