

Finance Act, 2010

Section 4 - Amendment of Section 9

In section 9 of the Income-tax Act, for the Explanation occurring after sub-section (2), the following Explanation shall be substituted and shall be deemed to have been substituted with effect from the 1st day of June, 1976, namely:--

"Explanation,--For the removal of doubts, it is hereby declared that for the purposes of this section, income of a non-resident shall be deemed to accrue or arise in India under clause (v) or clause (vi) or clause (vii) of sub-section (1) and shall be included in the total income of the non-resident, whether or not,--

(i) the non-resident has a residence or place of business or business connection in India; or

(ii) the non-resident has rendered services in India."
