

**Finance Act, 1985**

**Section 5 - Amendment of Section 16**

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In section 16 of the Income-tax Act, in clause (i), with effect from the 1st day of April, 1986, -

(a) the Explanation shall be numbered as Explanation 1;

(b) after Explanation 1 as so numbered, the following Explanation shall be inserted, namely :-

"Explanation 2 : For the purposes of the proviso to this clause, the use of any vehicle referred to therein for journey by the assessee from his residence to his office or other place of work, or from such office or place to his residence, shall not be regarded as the use of such vehicle otherwise than wholly and exclusively in the performance of his duties;".

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