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Finance Act, 1982

Section 3 - Amendment of Section 6

In section 6 of the Income-tax Act, in clause (1), with effect from the 1st day of April, 1983, -

(i) sub-clause (b) shall be omitted;

(ii) for the Explanation, the following Explanation shall be substituted, namely :-

'Explanation : In the case of an individual, being a citizen of India, -

(a) who leaves India in any previous year for the purposes of employment outside India, the provisions of sub-clause (c) shall apply in relation to that year as if for the words "sixty days", occurring therein, the words "one hundred and eighty-two days" had been substituted;

(b) who, being outside India, comes on a visit to India in any previous year, the provisions of sub-clause (c) shall apply in relation to that year as if for the words "sixty days", occurring therein, the words "ninety days" had been substituted.'.

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