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LL.B Part - IIIrd  
Paper -  
Taxation

Recovery of tax in respect of non-resident from his assets:-

Without prejudice to the provisions of section 113 of section 161 or of section 167, where the person entitled to the income referred in clause (i) of section 113 of section 161 is a non-resident, the tax chargeable thereon whether in his name or in the name of his agent who is liable as a representative assessee may be recovered by deduction under any of the provisions of chapter XVII-B and any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident which are or may at any time come, within India

Assessment of persons leaving India:-

(1) Notwithstanding any thing contained in section 4 when it appears to the officer that any individual

may leave India during the current assessment year or shortly after its expiry and that he has no present intention of returning to India the total income of such individual for the period from the expiry of the previous year for that assessment year up to the probable date of his departure from India shall be chargeable to tax in that assessment year

(2) The total income of each completed previous year or part of any previous year included in such period shall be chargeable to tax at the rate or rates in force in that assessment year, and separate assessments shall be made in respect of each such completed previous year or part of any previous year.

(3) The officer may estimate the income of such individual for such period or any part thereof, where it cannot be readily determined in the manner provided in this Act.

(4) For the purpose of making an assessment under sub-section (1) the officer may serve a notice upon such individual requiring him to furnish within such time not being less than seven days.

(5) The tax chargeable under this section shall be in addition to the tax, if any

chargeable under any other provision of this Act.

(c) Where the provisions of sub-section (1) are applicable, any notice issued by the officer under clause (i) of sub-section (1) of section 142 or section 148 in respect of any tax chargeable under any other provision of this Act may, notwithstanding anything contained in clause (i) of sub-section (1) of section 142 or section 148 in respect of any tax chargeable under any other provision of this Act, may notwithstanding anything contained in clause (i) of sub-section (1) of section 142 or section 148 as the case may be require the furnishing of the return by such individual within such period not being less than seven days as the Officer may think proper.

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