

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th March, 2022

INCOME-TAX

S.O. 1494(E).—In exercise of the powers conferred by clause (ii) to fifth proviso to sub-section (1G) of section 206C of the Income-tax Act, 1961 (43 of 1961)(hereinafter referred to as ‘Act’), the Central Government hereby notifies that the provisions of sub-section (1G) of section 206C shall not apply to an individual who is not a resident in India in terms of clause (1) and clause (1A) of section 6 of the Act, and who is visiting India.

2. This notification shall come into force with effect from the date of publication of this notification in the Official Gazette.

[Notification No. 20/2022/F. No.370142/9/2022-TPL]

ANKIT JAIN, Under Secy.