

Income Tax Act 1961 s 174 - Assessment of persons leaving India

(1) Notwithstanding anything contained in section 4, when it appears to the Assessing 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 Assessing 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 Assessing Officer may serve a notice upon such individual requiring him to furnish, within such time, not being less than seven days, as may be specified in the notice, a return in the same form and verified in the same manner as a return under clause (i) of sub-section (1) of section 142, setting forth his total income for each completed previous year comprised in the period referred to in sub-section (1) and his estimated total income for any part of the

~~~~~  
**previous year comprised in that period; and the provisions of this Act shall, so far as may be, and subject to the provisions of this section, apply as if the notice were a notice issued under clause (i) of sub-section (1) of section 142.**

**(5) The tax chargeable under this section shall be in addition to the tax, if any, chargeable under any other provision of this Act.**

**(6) Where the provisions of sub-section (1) are applicable, any notice issued by the Assessing 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, 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 Assessing Officer may think proper.**