

Return of income not to be filed in certain cases.

115G. It shall not be necessary for a non-resident Indian to furnish under sub-section (1) of section 139 a return of his income if—

- (a) his total income in respect of which he is assessable under this Act during the previous year consisted only of investment income or income by way of long-term capital gains or both; and
- (b) The tax deductible at source under the provisions of Chapter XVII-B has been deducted from such income.