

Building, etc., partly used for business, etc., or not exclusively so used.

- 38.** (1) Where a part of any premises is used as dwelling house by the assessee,—
- (a) the deduction under sub-clause (i) of clause (a) of section 30, in the case of rent, shall be such amount as the Assessing Officer may determine having regard to the proportionate annual value of the part used for the purpose of the business or profession, and in the case of any sum paid for repairs, such sum as is proportionate to the part of the premises used for the purpose of the business or profession;
 - (b) the deduction under clause (b) of section 30 shall be such sum as the Assessing Officer may determine having regard to the part so used.
- (2) Where any building, machinery, plant or furniture is not exclusively used for the purposes of the business or profession, the deductions under sub-clause (ii) of clause (a) and clause (c) of section 30, clauses (i) and (ii) of section 31 and clause (ii) of sub-section (1) of section 32 shall be restricted to a fair proportionate part thereof which the Assessing Officer may determine, having regard to the user of such building, machinery, plant or furniture for the purposes of the business or profession.