

**Profits chargeable to tax.**

**59.** (1) The provisions of sub-section (1) of section 41 shall apply, so far as may be, in computing the income of an assessee under section 56, as they apply in computing the income of an assessee under the head “Profits and gains of business or profession”.

(2) [\*\*\*]

(3) [\*\*\*]

[\*\*\*]