

INCOME-TAX ACT, 2025

E: Special provisions relating to non-residents and foreign company

Section 216 - Return of income not to be furnished in certain cases.

It shall not be necessary for a non-resident Indian to furnish a return of his income under section 263(1), if—

(a) his total income during the tax 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 XIX-B has been deducted from such income.