

INCOME-TAX ACT, 2025

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

Section 218 - Chapter not to apply if the assessee so chooses.

A non-resident Indian may choose not to be governed by the provisions of sections 212 to 217 for any tax year by declaring it in his return of income under section 263 for such tax year, and if he does so,—

(a) the provisions of sections 212 to 217 shall not apply to him for that tax year, and

(b) his total income for that tax year shall be computed and charged to tax according to the other provisions of this Act.