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INCOME-TAX ACT, 2025

9: Persons leaving India

Section 317 - Assessment of persons leaving India.

(1) Irrespective of anything contained in section 4, when it appears to the Assessing Officer that any individual may leave India during the current tax year or shortly after its expiry, with no present intention of returning to India, the total income of such individual for the period beginning from the first day of that current tax year up to the probable date of departure from India (referred to as specified period in this section) shall be chargeable to tax in that current tax year.

(2) The total income of each completed tax year or part of any tax year included in the specified period shall be chargeable to tax at the rate or rates in force in that tax year, and separate assessments shall be made in respect of each such completed tax year or part of any tax year.

(3) The Assessing Officer may estimate the income of such individual for such specified period or any part thereof, where it cannot be readily determined in the manner provided in this Act.

(4) For the purposes of making an assessment under sub-section (1), the Assessing Officer may serve a notice upon such individual requiring him to furnish within such time, not being less than seven days, as specified in the notice, a return in the same form and verified in the same manner as a return under section 268(1), setting forth his––

(a) total income for each completed tax year comprised in such specified period referred to therein; and

(b) estimated total income for any part of the tax year comprised in such specified period,

and the provisions of this Act shall, so far as may be, and subject to the provisions of this section, apply as if the notice were a notice issued under section 268(1).

(5) Irrespective of anything contained in section 268(1) or 280, where the provisions of sub-section (1) are applicable, the Assessing Officer may issue any notice under section 268(1) or 280, requiring the furnishing of the return by such individual in respect of any tax chargeable under any other provisions of this Act, within such period, not being less than seven days, as the Assessing Officer may think proper.

(6) The tax chargeable under this section shall be in addition to the tax, if any, chargeable under any other provisions of this Act.

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