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INCOME-TAX ACT, 2025

D: Collection and recovery

Section 422 - Recovery of tax arrear in respect of non-resident from his assets.

Irrespective of anything contained in section 304(1) or (5), where the person entitled to the income referred to in section 9(2) is a non-resident, the tax chargeable thereon, whether in his name or in the name of his agent who is liable as a representative assessee—

(a) may be recovered by deduction under the provisions of Chapter XIX-B; and

(b) any arrears of tax may also be recovered as per the provisions of this Act from any assets of the non-resident which are, or may at any time come, within India.

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