

**Special provision for cases where unrealised rent allowed as deduction is realised subsequently.**

**25A.** Where a deduction has been made under clause (x) of sub-section (1) of section 24 as it stood immediately before its substitution by the Finance Act, 2001 in the assessment for any year in respect of rent from property let to a tenant which the assessee cannot realise and subsequently during any previous year the assessee has realised any amount in respect of such rent, the amount so realised shall be deemed to be income chargeable under the head “Income from house property” and accordingly charged to income-tax (without making any deduction under section 23 or section 24 as it stood immediately before its substitution by the Finance Act, 2001) as the income of that previous year, whether the assessee is the owner of that property in that year or not.