

Special provision for arrears of rent received.

25B. Where the assessee—

- (a) is the owner of any property consisting of any buildings or lands appurtenant thereto which has been let to a tenant; and
- (b) has received any amount, by way of arrears of rent from such property, not charged to income-tax for any previous year,

the amount so received, after deducting a sum equal to thirty per cent of such amount, shall be deemed to be the income chargeable under the head “Income from house property” and accordingly charged to income-tax as the income of that previous year in which such rent is received, whether the assessee is the owner of that property in that year or not.