

Deduction in respect of remuneration from certain foreign sources in the case of professors, teachers, etc.

80R. Where the gross total income of an individual who is a citizen of India includes any remuneration received by him outside India from any University or other educational institution established outside India or any other association or body established outside India], for any service rendered by him during his stay outside India in his capacity as a professor, teacher or research worker in such University, institution, association or body, there shall be allowed, in computing the total income of the individual, a deduction from such remuneration of an amount equal to—

- (i) sixty per cent of such remuneration for an assessment year beginning on the 1st day of April, 2001;
- (ii) forty-five per cent of such remuneration for an assessment year beginning on the 1st day of April, 2002;
- (iii) thirty per cent of such remuneration for an assessment year beginning on the 1st day of April, 2003;
- (iv) fifteen per cent of such remuneration for an assessment year beginning on the 1st day of April, 2004,

as is brought into India by, or on behalf of, the assessee in convertible foreign exchange within a period of six months from the end of the previous year or within such further period as the competent authority may allow in this behalf and no deduction shall be allowed in respect of the assessment year beginning on the 1st day of April, 2005 and any subsequent assessment year:

Provided that no deduction under this section shall be allowed unless the assessee furnishes a certificate, in the prescribed form, along with the return of income, certifying that the deduction has been correctly claimed in accordance with the provisions of this section.

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Explanation.—For the purposes of this section, the expression “competent authority” means the Reserve Bank of India or such other authority as is authorised under any law for the time being in force for regulating payments and dealings in foreign exchange.