

TO BE PUBLISHED IN PART II, SECTION 3- SUB-SECTION (1)  
OF THE GAZETTE OF INDIA EXTRAORDINARY

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)

NEW DELHI, THE 10th FEBRUARY, 1977

NOTIFICATION  
INCOME-TAX

1654  
G.O.R.No. ~~1654~~ In exercise of the powers conferred by clause (i) of sub-section (6) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby prescribes the following conditions for the exclusion from the total income of an individual, not being a citizen of India, (hereinafter called "employee") of the moneys from the value of any free or concessional passage received by or due to him from his employer for himself, his spouse and children in connection with his proceeding on home leave out of India, namely:-

- (1) In determining whether a particular passage of the spouse or a child has been taken in connection with the home leave of the employee the passage taken together with that of the employee, or those immediately preceding or following his own passage within a period of not more than 6 months either way, shall be taken into consideration.
- (2) An employee shall be entitled to exemption under clause (a) of sub-section (6) of section 10 of the

said Act, only if the concessions are availed of on the occasion of his proceeding on home leave out of India. He shall not be entitled to exemption in respect of any amount paid to him in consideration of his refraining from proceeding on home leave.

(3) Mid-term passages granted to the employee's spouse and children in addition to the home leave passage due to and actually availed of by the employee according to the conditions of his service as entered in the service agreement or the leave rules of the employer, shall not be eligible for exclusion.

(4) Passage moneys reimbursed to the employee in respect of inward journeys undertaken by the children studying abroad and their journeys out of India, shall not be eligible for exclusion.

2. This notification shall come into force on the 1st day of April, 1977.

[ No. 1654 / F.No.457/1/75-FTD ]

( J. G. KALRA )  
JOINT SECRETARY TO THE GOVERNMENT OF INDIA.

To

The Manager,  
Government of India Press,  
New Delhi.