

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF DIRECT TAXES]

INCOME-TAX

Notification

New Delhi, the 17th August, 2015

S.O. 2240(E).- In exercise of the powers conferred by *Explanation 2* to clause (1) of section 6 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Twelfth Amendment) Rules, 2015

(2) They shall come into force with retrospective effect from the 1st day of April, 2015

2. In the Income-tax Rules, 1962, in Part XV, after rule 125, the following rule shall be inserted, namely:-

**'126. Computation of period of stay in India in certain cases -** (1). For the purposes of clause (1) of section 6, in case of an individual, being a citizen of India and a member of the crew of a ship, the period or periods of stay in India shall, in respect of an eligible voyage, not include the period computed in accordance with sub-rule (2).

(2). The period referred to in sub-rule (1) shall be the period beginning on the date entered into the Continuous Discharge Certificate in respect of joining the ship by the said individual for the eligible voyage and ending on the date entered into the Continuous Discharge Certificate in respect of signing off by that individual from the ship in respect of such voyage.

*Explanation:* For the purposes of this rule,-

(a) "Continuous Discharge Certificate" shall have the meaning assigned to it in the Merchant Shipping (Continuous Discharge Certificate-cum Seafarer's Identity Document) Rules, 2001 made under the Merchant Shipping Act, 1958 (44 of 1958);

(b) "eligible voyage" shall mean a voyage undertaken by a ship engaged in the carriage of passengers or freight in international traffic where-

- (i) for the voyage having originated from any port in India, has as its destination any port outside India; and
- (ii) for the voyage having originated from any port outside India, has as its destination any port in India.'

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This document has been compiled as service to our clients. We recommend that you seek professional advice prior to initiating action on specific issues.

**Lunawat & Co.**

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(Amit Katoch)

Under Secretary  
(Tax Policy and Legislation)

Note. - The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification S.O. 2155(E), dated the 7th August, 2015

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