Non Applicability of TCS provisions under section 206C (1G) on Non – resident Indians

Notification No. 20/2022/F. No.370142/9/2022-TPL dated 30th March, 2022

Section 206C(1G) puts the onus of Tax Collection at Source (TCS) on the following persons in the following cases:

- Authorised Dealer – who receives an amount, for remittance out of India from a buyer being a person covered under Liberalised Remittance Scheme of the RBI
- Seller of an overseas tour program package, who receives any amount from the buyer of such package .

However, the CBDT on March 30, 2022 has notified that the provisions of above mentioned section 206(C)(1G) shall not be made applicable to an Individual who satisfies the following two conditions:

- He is not a resident of India in terms of section 6(1)/(1A) of the Act; and
- He is visiting India

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