

Section - 19A, Gift-Tax Act, 1958

[Assessment of persons leaving India.]

19A. (1) Notwithstanding anything contained in section 3, when it appears to the [Assessing Officer] that any individual may leave India during the current assessment year, or shortly after its expiry and that he has no present intention of returning to India, the gifts made by such individual during the period from the expiry of the previous year for that assessment year up to the probable date of his departure from India, shall be chargeable to gift-tax in that assessment year.

(2) The taxable gifts made in each completed previous year or part of any previous year included in such period shall be chargeable to gift-tax at the rate or rates specified in the Schedule [or, as the case may be, at the rate specified in sub-section (2) of section 3], and separate assessment shall be made in respect of each such completed previous year or part of any previous year.

(3) The [Assessing Officer] may estimate the value of the gifts made by such individual during such period or any part thereof, where it cannot be readily determined in the manner provided in this Act.

(4) For the purpose of making an assessment under sub-section (1), the [Assessing Officer] may serve a notice upon such individual requiring him to furnish, within such time, not being less than seven days, as may be specified in the notice, a return in the same form and verified in the same manner as [a return under sub-section (1) of section 13], giving particulars of the gifts made by him during each completed previous year comprised in the period referred to in sub-section (1) and during any part of the previous year comprised in that period; and the provisions of this Act shall, so far as may be, and subject to the provisions of this section, apply [as if the notice were a notice issued under clause (i) of sub-section (4) of section 15].

(5) The gift-tax chargeable under this section shall be in addition to the tax, if any, chargeable under any other provision of this Act.

(6) Where the provisions of sub-section (1) are applicable, any notice issued by the [Assessing Officer] under [clause (i) of sub-section (4) of section 15] or under section 16 in respect of any gift-tax chargeable under any other provisions of this Act may, notwithstanding anything contained in [clause (i) of sub-section (4) of section 15], or section 16, as the case may be, require the furnishing of the return by such individual within such period, not being less than seven days, as the [Assessing Officer] may think proper.]