

Section - 22, Income-tax Act, 1961-2013

C.—Income from house property

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⁶⁹**22.** ⁷⁰The annual value of property consisting of any buildings⁷¹ or lands appurtenant⁷¹ thereto of which the assessee is the owner⁷¹, other than such portions of such property as he may occupy⁷¹ for the purposes of any business or profession carried on by him the profits of which are chargeable to income-tax, shall be chargeable to income-tax under the head "Income from house property".